

ANNEXURE-1
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(i) OF THE RIGHT TO INFORMATION ACT, 2005

(The particulars of the organization, functions and duties)

S. No.	Name of the Organization/ Department/ Board/ Corporation/ Institution	Functions and Duties
1	Excise and Taxation Department, U.T., Chandigarh.	<p>The main functions of Excise and Taxation Department are the proper implementation of the following Acts and monitoring of realization of taxation revenue and recoveries made therefrom.</p> <ol style="list-style-type: none"> 1. Punjab Value Added Tax Act, 2005 as applicable to the U.T., Chandigarh. 2. Central Sales Tax Act, 1956. 3. Punjab Excise Act, 1914 as applicable to U.T., Chandigarh. 4. Punjab Motor Spirit (Taxation Sales) Act, 1949. 5. Punjab Passengers and Goods Taxation Act, 1952. 6. Punjab Entertainment Duty Act, 1956. 7. Punjab Entertainment Tax (Cinema Autography Shows) Act, 1954. 8. Punjab General Sales Tax Act, 1948(Now Repealed) <p>The main duties of the department are to ensure the proper realization of taxes, duties and to prevent/evasion/ leakage of revenue due to the state. For this purpose, the working of dealers and commercial ventures is monitored right from their registration with the department to the annual assessments and recovery of tax arrears etc.</p> <p>To check evasion of tax, periodical checks on movements of goods are carried out by the checking teams. Inquires are conducted regarding genuineness of sales and purchases made by the suspected dealers and their business premises are raided to plug the revenue leakage.</p> <p>Similarly, primary duty of Excise wing is to make available quality liquor at a reasonable market price to the people and to prevent illicit sale of liquor and also to earn adequate Government revenue from the trade.</p>

ANNEXURE-2
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(ii) OF THE RIGHT TO INFORMATION ACT, 2005

(The powers and duties of the officers and employees)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Name of the Post	Powers and duties (in brief)
1	Excise and Taxation Commissioner.	Excise and Taxation Commissioner is Head of the Department. He controls the administration and implementation of all Acts Administered by the department. He is conferred with the powers of Reviewing and Revisional Authority under the sales tax law/VAT Law, in order to remove any impropriety/illegality of any case decided/proceedings initiate by any officer subordinate to him. The powers of overall superintendence of the department are vested with the Excise and Taxation Commissioner. He is appointing and punishing authority of group 'C' and 'D' employees.
2	Deputy Excise and Taxation Commissioner	He is supervisory Head of the district office and has been vested with the powers of a Controlling Authority to monitor the functioning of officers subordinate to him. He is an Appellate Authority under VAT Act/ Central Sales Tax and other allied Acts except Excise Act. Under the Excise Act he has been vested with the powers of 'Collector'. All the assessment order/penalty order passed by the subordinate officer are appealable and such appeals are made to his office.
3	Asstt. Excise and Taxation Commissioner	He is incharge of a district in which he is posted under the VAT Act and other allied Acts. He is also an Assessing Authority under VAT Act and CST Acts and responsible to assess the dealers falling in his jurisdiction. He is Authorized to conduct inquires in cases detected by the Excise and Taxation Officer of his district under some Sections of the Punjab Value Added Tax Act-2005 as applicable to U.T. Chandigarh and decide cases accordingly. He ensures the realization of tax-revenue in his district so that the budget target of the district are achieved.
4	Excise and Taxation Officer	He is incharge of the ward of a district of his posting. He is also Assessing Authority of dealers falling in his wards. He ensures the proper realization of tax of his ward as well as realization of arrears, if any. He also grants registration certificate to the dealers under VAT Act and Central Sales Tax Acts and monitors their working by way of checking the Vat returns, and framing of assessments.

5	Taxation Inspector and Supporting Staff	Likewise he is responsible for recovery of taxation arrears. An Inspector is attached with Asstt. Excise and Taxation Commissioner and Excise and Taxation Officer to assist him in granting Registration Certificates to registerable dealers, recovery of arrears created by the Assessing Authority and acts as field enquiry officer. Record Keeper, and camp clerks, assist their officers in assessment cases, do other multi-farious duties such as receiving of returns, maintenance of records and preparation of assessment cases etc.
6	Section Officer	He is incharge of establishment and accounts branch.
7	Police Force	Conduct Excise Checking and prevent the illicit sale of liquor and related crimes under the Punjab Excise Act-1914.

ANNEXURE- 3
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(iii) OF THE RIGHT TO INFORMATION ACT, 2005

**(The procedure followed in the decision making process, including
channels of supervision and accountability)**

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Nature/ Type of work	Level at which the case is initiated. (Name of the post)	Name of the post which deal with the case before the decision making authority.	Level at which decision is made. (Name of the post)
1	Registration of dealer	Taxation Inspector	Taxation Inspector	Assessing Authority
2	Assessment	Record Keeper/ Camp Clerk	Excise and Taxation Officer may take the assistance of Taxation Inspector	Assessing Authority
3	Recovery of dues under various Acts.	Record Keeper/ Camp Clerk attached to Excise and Taxation Officer submit the list to Taxation Inspector	Taxation Inspector	Excise and Taxation Officer
4	Renewal/Grant of retail sales liquor licenses of country liquor and Indian made foreign liquor	Excise Inspector/ ETO/ Asstt. Excise and Taxation Commissioner	Collector Excise – cum-DETC granting authority	Excise and Taxation Commissioner (Consent is taken before grant)
5	Issue of liquor permits	Excise Inspector with the assistance of Record Keeper	ETO/AETC	ETO/AETC
6	Realization of installments of Excise Fee	Excise Inspector	Excise and Taxation Officer/Asstt. Excise & Taxation Commissioner	Asstt. Excise and Taxation Commissioner
7	Panel Action against defaulter of installments and for contravention of provisions of Excise Act	Excise Inspector	Excise and Taxation Officer/Asstt. Excise and Taxation Commissioner	Deputy Excise and Taxation Commissioner

ANNEXURE- 4
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(iv) OF THE RIGHT TO INFORMATION ACT, 2005

(The norms set for the discharge of its functions)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Item of work	Norms set by the department (number of days taken for decision making)
1	Statistics	The revenue receipt and Expenditure statements are prepared and sent to the Chandigarh Administration by 10 th of every month.
2	Grant of Registration Certificate to the dealers who are liable to pay tax	One months from the date of submission of complete application as per Punjab VAT Act-2005, / Central Sales Tax Act, 1949 as applicable to U.T., Chandigarh.
3	Reasons for Assessment	The assessment is based on some reasons: - If a person fails to file return. - If incorrect or incomplete return. - If a person fail to pay due amount of tax. - Availing of ITC wrongly. - Provisional assessment framed (for the period of 3 years to 6 years(from the filing of annual return).
4	Recovery of arrears	On the completion of assessment, additional demand, if any created, by the Assessing Authority, the recovery is made after affording a minimum period of 15 days by way of notice served upon the dealer. Otherwise normally the period is 30 days from the date of assessment. In case of failure to deposit the tax due in given time, the same is recoverable as land revenue arrears by issuing warrant of attachment/ arrest; by the Asstt. Collector 1 st grade. The powers of Asstt. Collector 1 st grade is vested with the Assessing Authority.

ANNEXURE- 5
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(v) OF THE RIGHT TO INFORMATION ACT, 2005
(The rules, regulations, instructions, manuals and records, held by it or
under control or used by employees for discharging functions)
Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Name of the Act	Name of the Rules	Name of the Manuals	Instructions (Write circular No./ date)	Any other Record/ Document
1	Punjab Value Added Tax Act, 2005 as applicable to the U.T., Chandigarh	The Chandigarh Value Added Tax Rule, 2006.	---	As issued by the Chandigarh Administration from time to time.	The statutory provisions of the enactment/ Rules are in shape of book.
2	Central Sales Tax Act, 1956.	The Central Sales Tax (Registered and Turnover) Rules, 1957	---	As per instructions/amendments made by the Government of India from time to time	---
3	Punjab Excise Act, 1914 as applicable to U.T., Chandigarh.	The Pb. Liquor Rules, 1956 & The Pb. Distilleries Rules, 1932 as applicable to U.T. Chandigarh.	---	---	---
4	Punjab Motor Spirit (Taxation of Sales) Act, 1939.	The Pb. Motor Spirit (Taxation of Sales) Rules, 1939.	---	---	---
5	Punjab Passengers and Goods Taxation Act, 1952.	The Pb. Passenger & Goods Taxation Rules, 1952.			
6	Punjab Entertainment Duty Act, 1955.	The Punjab Entertainment Duty Rules, 1956.			
7	Punjab Entertainment Tax (Cinema Autography Shows) Act, 1954	The Pb. Entertainment Tax (Cinema Autography Shows) Rules, 1956.			

AMENDMENTS ISSUED UNDER VAT-ACT-2005

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 30th December, 2005.

Turnover

Tax-Rate of tax one paisa in a rupee.

No. 4021-FII(8)-2005/9015 In pursuance of the provisions of Section 9 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, is pleased to direct that there shall be levied on the taxable turnover of sales of a registered person, turnover tax at the rate of one paisa in a rupee, with effect from 15th December, 2005.

**S.K. Sandhu, IAS,
Finance Secretary-cum-
Secretary, Excise & Taxation,
Chandigarh Administration.**

**CHANDIGHRH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 31st March, 2006.

No. 917-FII(8)-2006/1942 Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

And whereas the Administrator, union Territory, Chandigarh, is of the view that in public interest, it is necessary to reduce the rate of VAT on all types of liquor in the Union Territory, Chandigarh;

Now, therefore, exercising the powers conferred by the proviso to sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005 (Act No. 8 of 2005) as extended to the Union Territory, Chandigarh by the Central Government and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby make the following amendments in Schedule-B and E:-

AMENDMENT

1. In Schedule B appended to the aforesaid Act of 2005, after commodity at Serial No. 135, the following commodity shall be inserted, namely:-

“136. All types of Liquor: as defined in Punjab Excise Act, 1914, as applicable in the Union Territory, Chandigarh.

2. In Schedule E appended thereto in commodity at Serial No. 2, the words “Liquor and” shall be deleted.

The above amendment shall be deemed to have come into force on and with effect from 1st April, 2006.

**S.K. Sandhu, IAS,
Finance Secretary-cum-
Secretary Excise & Taxation,
Chandigarh Administration.**

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 3rd May, 2006

No. 1030-FII(8)-2006/2435 In exercise of the powers conferred by sub-section (1) of Section 3 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh is pleased to appoint Sh., R.K. Rao, IAS, to be the Commissioner for carrying out the purposes of this Act, with immediate effect.

S.K. Sandhu, IAS,
Finance Secretary-cum-
Secretary Excise & Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 3rd May, 2006

No. 1030-FII(8)-2006/2440 In exercise of the powers conferred by sub-sections (1) and (2) of Section 3 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, is pleased to appoint the following officers mentioned in column (2) of the Schedule given below, to assist the Commissioner and is further pleased to confer upon them, the powers specified under column (3) to be exercised within the jurisdiction specified in column (4) of the said Schedule, namely:-

Sr. No.	Designation of the Officer	Extent of powers	Area of Jurisdiction
1	2	3	4
1.	Additional Excise and Taxation Commissioner-cum-Deputy Excise and Taxation Commissioner (Appeals), UT, Chandigarh.	To act as a Designated Officer under Sections 28, 39, 46, 47, 49, 62, 65, 66 and 74 of the said Act.	Whole of the Territory of Chandigarh.
2.	Assistant Excise and Taxation Commissioner, UT, Chandigarh.	To act as a Designated Officer under Sections 11, 13, 14, 26, 27, 28, 29, 30, 31, 38, 39, 40, 46, 47, 48, 49, 51, 54, 56, 66, 77 and 83 of the said Act.	The District in which the officer is posted.
3.	Excise & Taxation Officer, UT, Chandigarh.	To act as a Designated officer under Sections 11, 13, 14, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 39, 40, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 66, 76, 77 and 83 of the said Act.	The Ward in which the Officer is posted.

S.K. Sandhu, IAS,
Finance Secretary-cum-
Secretary Excise & Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 27th June 2006.

No.1532-FII (8)-2006/3672 Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

And whereas the Administrator, Union Territory, Chandigarh, is of the view that the parity of tax structure should be kept on the items mentioned hereinafter in this notification.

Now, therefore, exercising the powers conferred by the proviso to sub section (3) of Section 8 of the Punjab Value Added Tax Act, 2005, (Act No. 8 of 2005) as extended to the Union Territory, Chandigarh, and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby makes the following amendments in Schedule 'B' appended to the said Act, namely:-

AMENDMENTS

In the said Schedule:-

1. In serial No. 16, for the word "Machinery", the words "Machinery and parts thereof", shall be substituted.

2. for serial No. 43 and the entries relating thereto, the following shall be substituted, namely:-

"43. Hand Tools, Cutting Tools, Threading Tools, Power Tools, Grinding wheels and abrasives".

3. for serial No. 45 and the entries relating thereto ,the following shall be substituted, namely:-

"45. Hardware of iron and steel, such as Aldrops, Latches, Handles, Hinges, Door Springs and door stoppers whether polished, enamelled or plated."

4. for serial No. 60 and the entries relating thereto, the following shall be substituted ,namely:-

"60. Telephone, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc and Compact Disc and Information Technology products as given hereunder:-

Serial No.	Description	Heading No.
1	Word processing machines, Electronic typewriters	
	(a) Word processing machines	8469.11.00
	(b) Electronic typewriters	8469.12.00
2.	Microphone, multimedia speakers, headphones etc.	
	(a) Microphone	8518.10.00
	(b) Multimedia speakers	8518.22.00
	(c) Headphones etc.	8518.30.00
3.	Telephone answering machines	8520.20.00
4.	Prepared unrecorded media for sound recording	8523
5.	IT software of any media	
	(a) Disc for laser reading systems	8524.31.11

	for reproducing phenomena other than sound or image	
	(b) Magnetic tapes for reproducing phenomena other than sound or image	8424.40.11
	(c) Other Software	
	(i) on floppy disc or cartridge tape	8524.91.11
	(ii) on disk or on CD ROM	8524.91.12
	(iii) on other media	8524.91.13
6.	Transmission apparatus other than apparatus for radio or TV	
	broadcasting	
	(a) Walkie-talkie set	8525.20.11
	(b) Cordless handset	8525.20.12
	(c) Car telephone	8525.20.13
	(d) Transportable telephone	8525.20.14
	(e) Marine radio communication equipment	8525.20.15
	(f) Amateur radio equipment	8525.20.16
	(g) Cellular telephone	8525.20.17
7.	Radio communication receivers, Radio Pagers	
	(a) Radio Pagers	8527.90.11
	(b) Demodulators	8527.90.12
	(c) Other	8527.90.19
8.	Aerials, Antennae and parts	8529.10
9.	LCD Panels, LED panels and parts:-	
	(a) LCD panels/LED Panels	8531.20.00
	(b) Parts	8531.90.00
10.	Electrical capacitors, fixed, variable and parts	
	(a) Electrical capacitors, fixed, variable	8532.
	(b) Parts	8532.90.00
11.	Electronic Calculators	8470.10.00
12.	Electrical resistors	8533
13.	Printed Circuits	8534.00.00
14.	Switches, connectors, relays of up to 5 amps	8536.10.00
15.	DATA/Graphic Display tubes, other than Picture tubes and parts	
	(a) Colour	8540
	(b) Black & White or other monochrome	8540.50.00
16.	Diodes, transistors & similar semiconductor devices	8541
17.	Electronic integrated Circuits and Micro-assemblies	8542
18.	Signal Generators and parts:-	
	(a) Signal Generators	8543.20
	(b) Parts	8543.90.00
19.	Optical fibre cables madeup of individually sheathed fibres, whether or not assembles with electric conductors or fitted with connectors	8544.70
20.	Optical fibre and optical lfibre bundle, cables, other than those of heading 8544.70	9001.10.00
21	Liquid Crystal devices, flat panel	

	display devices and parts	
	(a) Liquid Crystal devices, flat panel display devices.	9013.80.10
	(b) Parts	9013.9
22.	Computer systems and peripherals, Electronic diaries	
	(a) Computer systems and peripherals.	8471
	(b) Electronic diaries	8470.90.10
23	Cathode ray oscilloscopes, spectrum analyzers, signal analyzers	
	(a) Cathode ray oscilloscopes.	9030.20.00
	(b) Spectrum analyzers.	9030.39
	(c) Signal analyzers	
24	Parts and Accessories of HSN 8473 84.69, 84.70 and 84.71	
25	DC Micro motors, Stepper motors of 37.5 watts	
	(a) DC Micro motors of an output not exceeding 37.5 W	8501.10.11
	(b) DC Micro motors of an output not exceeding 750 W	8501.31.11
	(c) Stepper motors of an output not exceeding 37.5 watts	8501.10.12
	(d) Stepper motors of an output not exceeding 750 W	8501.31.12
26	Parts of HSN 85.01	8503
27	Uninterrupted power supply	8471.90.00
28	Permanent magnets and articles	8505
29	Electrical apparels for the telephony of line telegraphy	8517”.

5. for serial No. 81 and the entries relating thereto, the following shall be substituted, namely:-

“81. Paper, Paper Board and Newsprint including Ammonia paper, Blotting paper, Carbon paper, Cellophane, PVC coated paper, Tissue paper, Art Boards, Card Boards, Corrugated Board, Duplex Board, Pulp Board, Straw Board, File Cover other than plastic file covers and file boards excluding photographic paper and waste paper.”

6. after serial No. 100 and the entries relating thereto, the following shall be added, namely:-

100-A. Sales made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchase certifying that the goods purchased are meant for sale to serving military personnel and ex-serviceman directly or through unit run Canteens”.

7. for serial No. 119 and the entries relating thereto, the following shall be substituted, namely:-

“119. Tractors, tractor tyres, tractor tubes and harvesters, attachments and parts thereof”.

8. for serial No. 133 and the entries relating thereto, the following shall be substituted, namely:-

“133. Writing instruments, geometry boxes, colourboxes, brushes for colour boxes, crayons pencil, pencil sharpeners and erasers”.

9. after serial No. 135 and the entries relating thereto, the following shall be added, namely:-

“136. Baggar, Teelan, Kahi, Sarkanda, Chikkus Tokray dallan, Joori Kuchi

Diesal Engines upto 10 BHP (Brake Horse Power) and parts thereof

138 Doona, Pattal, Baskets Tillon Grass and Sirki

139. Hand crafted footwear

Hand Fans, Chatai and Jharu

**Pawa, Bahi, Kahi dasta, Chakla-valen, Nimbu Nachor and Pinjara (rat)
made of wood**

Kerosene Pressure Stoves and parts thereof

Multilayer polyethylene film used for packing milk

**Plastic crockery including tub, mug, water jug, school tiffins, bottles,
chapatti boxes, plastic spoons, Katory, basin, tub, tokri, pattra**

Stone bajri, Crusher sand and Stone dust

146. Saag Cutter Machine known as Mini Toka.

147. Valves.”

10. In the list of Industrial inputs and Packing Materials (relating to serial number 58 of the said Schedule, after serial No. 239 and the entries relating thereto, the following shall be added, namely;-

“240. Pre-sensitized Aluminum Plates, Printing Rubber-Blankets and Lith Films.”

**S.K.Sandhu, IAS,
Finance Secretary-cum
Secretary Excise and Taxation,
Chandigarh Administration.**

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The—28th July, 2006.

No. 119/-FII (8)-2006/4452 In exercise of the powers conferred by Section 27 read with Section 11-E of the Punjab General Sales Tax Act, 1948 (Punjab Act No. 46 of 1948), as applicable to the Union Territory, Chandigarh, and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, without previous publication, hereby makes the following Rules further to amend the Punjab General Sales Tax Rules, 1949 namely: -

- (i). These rules may be called the Punjab General Sales Tax (Chandigarh Amendment) Rules, 2006.
- (ii). In the Punjab General Sales Tax Rules, 1949, in Rule 33-B, in Sub Rule (1), in clause (iv) (b), for the words “ninety days”, the words “three hundred and sixty days” shall be substituted.

S.K. Sandhu, IAS,
Secretary, Excise and Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The October, 2006

No. 1587-FII (8) – 2006/ With reference to Chandigarh Administration, Excise & Taxation Department's notification bearing No. 1587-FII (8) – 2006/6007, dated the 29th September, 2006 and in exercise of the powers conferred by Section 10 of the Punjab Tax on Entry of Goods into Local Areas Act, 2000 (Punjab Act No. 9 of 2000), as extended to the Union Territory, Chandigarh, and all other powers enabling him in this behalf the Administrator, Union Territory, Chandigarh is pleased to make the following amendment in schedule appended to the Punjab Tax on entry of Goods into Local Areas Act, 2000 (Punjab Act No, 9 of 2000), with immediate effect.

AMENDMENT

In Schedule appended to the Punjab Tax on Entry of Goods into Local Areas Act, 2000(Punjab Act No. 9 of 2000), items at Sr. No. 1 to 15 and the entries relating thereto shall be omitted.

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 19th October 2006.

No. 16/2/3-FII (8)-2006/6482- Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

And whereas the Administrator, Union Territory, Chandigarh, is of the view that in public interest it is necessary that the purchases made by the Units situated in Special Economic Zone (SEZ) within the Union Territory, Chandigarh, be exempted from the levy of tax under the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh.

Now, therefore, exercising the powers conferred by the proviso to sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory of Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of the previous publication and hereby amends Schedule 'A' of the said Act as under:-

AMENDMENT

After item No. 57 "Wheat bran", in Schedule 'A' the following item shall be added, namely:-

Item No. 58. Any goods sold to the units situated in Special Economic Zone, within the Union Territory, Chandigarh, as notified by the Ministry of Commerce, Government of India, for the purpose of trading/manufacturing for taxable goods.

S.K. Sandhu, IAS,
Finance Secretary-cum
Secretary, Excise & Taxation,
'Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 6th November, 2006.

No.2679-FII(8)-2006/6837 – In partial modification of the Notification issued by the Excise and Taxation Department, Chandigarh Administration, vide No. 978-FII(8)-2006/2967, dated 26th May, 2006, the Administrator, Union Territory, Chandigarh is pleased to make the following amendments in the Chandigarh Value Added Tax Rules, 2006:-

AMENDMENTS

“In the said rules in Rule 41, after the words ‘Chartered Accountant’, the words, “in Forms VAT-22, VAT -22-A and VAT-22-B’ shall be deleted.”

S.K. Sandhu, IAS,
Finance Secretary-cum
Secretary, Excise & Taxation,
‘Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 7th November, 2006.

No. 16/2/3-FII (8)-2006/6852 Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

And whereas the Administrator, Union Territory, Chandigarh, is of the view that in public interest it is necessary to reduce the rate of VAT on Desert Water Coolers and its spare parts in the Union Territory, Chandigarh.

Now therefore, exercising the powers conferred by the proviso to sub-section 3 of Section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory of Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of the previous publication and hereby amends Schedule 'B' of the said Act with immediate effect as under :-

AMENDMENT

1. In Schedule 'B' appended to the aforesaid Act of 2005, after commodity at Serial No. 136, the following commodity shall be added, namely: -

“137. Desert Water Coolers and spare parts thereof.”

S.K. Sandhu, I.A.S.
Finance Secretary-cum-Secretary,
Excise & Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 22nd December 2006

No. 3177-FII (8)-2006/7805 In exercise of the powers conferred by sub-section (3) and (4) (b) of Section 13 of the central Sales Tax Act, 1956 (Act No. 74 of 1956), the Administrator, Union Territory, Chandigarh is pleased to make the following rules further to amend the Central Sales Tax (Punjab) Rules, 1957, namely: -

1. (i) Short title and commencement-(1) These rules may be called the Central Sales Tax (Punjab) (First Amendment) Rules, 2006 as applicable to Union Territory, Chandigarh.

(ii) They shall come into force with immediate effect.

2. (i) In the Central Sales Tax (Punjab) Rules, 1957, in rule 7, in the heading, for the words, "SUBMISSION OF DECLARATION OF FORMS "C" and "F" and CERTIFICATES IN FORM "D", "E-I", "E-II" and "H" the following shall be substituted

"SUBMISSION OF DECLARATION IN FORM "C" and "F" and Certificates IN FORM "D", "E-I", "E-II", "H", AND "I" prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, AND KEEPING ACCOUNT THEREOF".

(ii) In rule 7, after sub-rule 15, the following shall be added, namely:-

“(16) Use, custody, maintenance, etc. of records of declaration in Form "I".-The provisions relating to the authority from whom and the conditions subject to which any declaration in Form "I" may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such form may be used and any such declaration may be furnished in so far as they apply to declaration in Form "C" prescribed in rule -7 shall mutatis mutandis apply to declaration in, Form "I".

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 22nd December 2006

No. 3177-FII (8)-2006/7808 In exercise of the powers conferred by sub-section (3) and (4) (b) of Section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), the Administrator, Union Territory, Chandigarh is pleased to make the following rules, further to amend the Central Sales Tax (Punjab) Rules, 1957, namely: -

1. (i) Short title and commencement. -(1) These rules may be called the Central Sales Tax (Punjab) (Second Amendment) Rules, 2006 as applicable to Union Territory, Chandigarh.

(ii) They shall come into force with immediate effect.

2. (i) In the Central Sales Tax (Punjab) Rules, 1957, in rule 7, in the heading, for the words, "SUBMISSION OF DECLARATION OF FORMS, "C" and "F" and Certificates in Form "D", "E-I", "E-II" and "H" AND "I" , the following shall be substituted:-

"SUBMISSION OF DECLARATION IN FORM "C" and "F" and Certificates in Form "D", "E-I", "E-II", "H", "I" and "J" prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, AND KEEPING ACCOUNT THEREOF".

(ii) In rule 7, after sub-rule 16, the following shall be added, namely: -

(17) Use custody, maintenance, etc. of records of certificates in Form "J". – (1) An authorized officer for the purpose of Diplomatic Mission, Consulates, United Nations and other International body and Diplomatic Agent, Consular, official or personnel thereof, in the course of inter-state trade or commerce from a registered dealer shall furnish a certificate in Form "J" prescribed in sub rule 11-A of Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

(2) The provisions of sub-rule 14 of the above rules in relation to declaration in Form "D" referred to therein shall also apply to certificate in Form "J", with such changes as circumstances may require.

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
FINANCE DEPARTMENT
NOTIFICATION**

The 3rd May 2007

No.1068-FII (8)-2007/ 2483

Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

Now, therefore, exercising of the powers conferred by the proviso to sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005, (Punjab Act No. 8 of 2005) as extended to the Union Territory, Chandigarh, and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and makes the following amendment in Schedule 'B' appended to the said Act, namely:-

AMENDMENT

In Schedule 'B' appended to the aforesaid Act of 2005, after Serial No. 147 and the entries relating thereto, the following shall be added, namely: -

"148. Old/used Cars."

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 22nd May, 2007

No. 16/2/3-FII(8)-2007/2893

Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

Whereas the Administrator, Union Territory, Chandigarh, is of the view that the parity of tax structure should be kept on the items mentioned hereinafter in this notification.

Now, therefore, exercising the powers conferred by proviso to sub section (3) of the Section 8 of the Punjab Value Added Tax Act, 2005 (Act No. 8 of 2005) as extended to the Union Territory, Chandigarh, and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby makes following amendments in Schedule 'A' and 'B' appended to the said Act, namely;

AMENDMENTS

In the Schedule 'A' appended to the Punjab Value Added Tax Act 2005 as extended to the Union Territory, Chandigarh, Item at Serial No. 53 and entries relating thereto shall be omitted.

In the Schedule 'B' appended this Act, Item at Serial No. 100 and entries relating thereto shall be omitted.

These amendments shall come into force with immediate effect.

Finance Secretary-cum-
Secretary Excise & Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 4th June 2007

No.380-FII(8)-2007/3213 With reference to the Chandigarh Administration, Excise and Taxation Department's Notification bearing No. 380-FII(8)-2007/2529, dated the 7th May, 2007 and in exercise of the powers conferred by sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, hereby makes the following amendments in Schedule 'A' appended to the said Act, namely:-

AMENDMENT

In Schedule-A appended to the Punjab Value Added Tax Act, 2005, as extended to the union Territory, Chandigarh, the following amendments shall be made:-

- (i) After Serial No. 58 and the entries relating thereto, the following shall be added, namely:-

"59. Ethanol, meant for blending in petrol."

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 18th June 2007

No.506-FII(8)-2007/3623 With reference to the Chandigarh Administration, Excise and Taxation Department's Notification bearing No. 506-FII(8)-2007/2897, dated the 22nd May, 2007 and in exercise of the powers conferred by sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), as extended to the Union Territory, Chandigarh and all others powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, hereby makes the following amendments in Schedule 'A' and 'B' appended to the said Act, namely:-

AMENDMENT

In Schedule 'A' and 'B' appended to the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh, the following amendments shall be made:-

- (i) In Schedule 'A' against item No. 52, the following shall be omitted:-
"Including Terry Towels"
- (ii) In Schedule 'B' after Serial No. 148 and the entries relating thereto, the following shall be added namely:-
"149. Terry Towels"

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 30th August, 2007

No. 2224-FII(8)-2007/5510 Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do:

And whereas the Administrator, Union Territory, Chandigarh, is of the view that in public interest it is necessary to reduce the rate of VAT on Compact Fluorescent Lamps (CFL) in the Union Territory, Chandigarh.

Now, therefore, exercising the powers conferred by the proviso to sub-section 3 of Section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory of Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of the previous publication and hereby amends Schedule 'B' of the said Act with immediate effect as under:-

AMENDMENT

1. In Schedule 'B' appended to the aforesaid Act of 2005, after commodity at Serial No. 149, the following commodity shall be added, namely:-

“150. High Power Saver Compact Fluorescent Lamps sold through Chandigarh Renewable Energy of Science and Technology to consumers.”

S.K. Sandhu, IAS,
Finance Secretary-cum
Excise & Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 23rd October 2007.

No. 16/2/3-FII (8)-2007/6634 Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

And whereas the Administrator, Union Territory, Chandigarh, is of the view that in public interest it is necessary that the purchases made by the Units situated in Special Economic Zone (SEZ) within the Union Territory, Chandigarh, be exempted from the levy of tax under the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh.

Now, therefore, exercising the powers conferred by the proviso to Sub-Section 3 of Section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory of Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby amends Schedule 'A' of the said Act as under:-

AMENDMENT

In Schedule 'A', the existing entry against item No. 58, shall be substituted as under: -

“Sale of any goods made to units/developers situated in Special Economic Zone, within the Union Territory, Chandigarh for the purpose of manufacture, production, processing, assembling, repairing, reconditioning, re-engineering, packaging, or for use as trading or packing material of packing accessories in an unit located in a special economic zone by the developer of the special economic zone, if such registered dealer has been authorized to establish such unit or to develop, operate and maintain such special economic zone by the authority specified by the Chandigarh Administration in its SEZ policy duly notified in this behalf, subject to the following conditions, namely:-

- a. The dealer obtains and furnishes a certificate in the form appended to this notification duly countersigned by the Special Economic Zone Authority; and
- b. The goods purchased are used only for the aforesaid purposes.”

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 29th October 2007

No. 1559-FII (8)-2007/6728 In exercise of powers conferred by sub-section (5) of Section 8 of Central Sales Tax Act, 1956 (74 of 1956), the Administrator of Union Territory, Chandigarh, being satisfied that it is necessary in the public interest, so to do and in order to bring parity in levying tax on the item tobacco in all forms and its products on interstate transactions from Chandigarh dealer to other States/union Territories, hereby partially modify the Punjab Government Notification No., 6162-E&T, 57/404, dated 12th December, 1957 as applicable to the union Territory, Chandigarh, as under:-

AMENDMENT (MODIFICATION)

In the above said notification, dated 12th December, 1957 of erstwhile State of Punjab, item No. (3) and entries relating thereto i.e. "Tobacco whether cured, uncured or manufactured and all its products including biris, cigarettes and cigars", shall be deleted.

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 10th December, 2007

No. 1827-FII (8)-2007/ 7681 With reference to the Chandigarh Administration, Excise and Taxation Department's Notification bearing No. 1827-FII (8)-2007/6985, dated the 12th November, 2007 and in exercise of the powers conferred by sub section 3 of Section 8 of the Punjab Value Added Tax Act, 2005(Punjab Act No. 8 of 2005), as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, hereby makes the following amendments in Schedule "A" and "B" appended to the said Act, namely

DRAFT AMENDMENT

- (i). In Schedule 'B' appended to the Punjab Value Added Tax Act, 2005 as extended to the Union Territory, Chandigarh, Item at Sr. No. 55 and entries relating there to shall be omitted.
- (ii). In Schedule 'A' appended to the said Act after Sr. No. 59 and the entries relating there to, the following shall be added, namely: -

"60. Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti."

S.K. Sandhu, IAS,
Finance Secretary,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
DEPARTMENT OF EXCISE AND TAXATION
NOTIFICATION**

The 18th January 2008.

No. 16/1/35-FII (8)-2008/463 In exercise of the powers conferred by sub-section (2) of Section 4 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh is pleased to appoint Sh. Pradip Mehra, IAS, Adviser to the Administrator, Union Territory, Chandigarh as Chairman and Sh. T.N. Singla, Chartered Accountant as Member respectively of the Chandigarh Value Added Tax Tribunal

2. The term of their appointment shall be for a period of 3 years from the date of their assuming charges of their respective offices and they shall exercise the respective functions conferred by the provisions of aforesaid Act in whole of the U.T., Chandigarh.

3. Detailed terms and conditions of their appointments will be issued separately.

4. This notification is issued in super session of the Chandigarh Administration, Excise and Taxation Department's notifications bearing No. 16/1/35-FII (8)-2007/3666, dated 19.6.2007 and No. 16/1/35-FII (8)-2007/4815, dated 1.8.2007.

Sanjay Kumar, IAS,
Finance Secretary-cum-
Secretary Excise and Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 11th June, 2008.

No. 16/2/3-FII(8)-2008/ 4222

Whereas the Administrator, Union Territory, Chandigarh is of the opinion that it is expedient in the interest of general public so to do;

And, whereas, the Administrator, Union Territory, Chandigarh, is of the view that in public interest it is necessary to reduce the rate of VAT on Domestic LPG and Normal Petrol in Union Territory, Chandigarh.

Now, therefore, exercising the powers conferred by the proviso to sub section (3) of Section 8 of the Punjab Value Added Tax Act, 2005, (Act No. 8 of 2005) as extended to the Union Territory, Chandigarh, and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby makes the following amendments in Schedule 'A' & 'E' appended to the said act of 2005 namely:-

AMENDMENTS

1. In Schedule 'A' appended to the Punjab Value Added Tax Act 2005 as extended to the Union Territory, Chandigarh after Serial No. 60 the following shall be added:-

"Serial No. 61":- Liquefied Petroleum Gas for domestic use

2. In Schedule 'E' appended to the aforesaid Act of 2005. Serial No. 4 shall be substituted and Serial No. 5 shall be added as under :-

"Serial No 4":- Normal Petrol 20 %"

"Serial No.5":- Branded Premium Petrol 22 %"

This notification shall take effect from 12-6-2008.

Sanjay Kumar, IAS,
Finance Secretary-cum-
Secretary Excise & Taxation,
Union Territory, Chandigarh.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 3rd July 2008.

No. 1873- FII(8)-2008/4709 In super session of the Chandigarh Administration, Excise and Taxation Department's notification bearing No. 312-FII(8)-2003/801, dated the 11th February, 2003 and in exercise of the powers conferred by sub-section (3) of Section 3 of the Punjab Excise Act, 1914(1 of 1914) as applicable to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, hereby appoints Sh. M.S. Brar, PCS Additional Excise and Taxation Commissioner, Union Territory, Chandigarh, as Collector for discharging the functions as such under this Act, through out the Union Territory, Chandigarh, with immediate effect.

Secretary Excise and Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 3rd July 2008.

No. 1873- FII (8)-2008/4704

In super session of the Chandigarh Administration, Excise and Taxation Department's notification bearing No. 312-FII(8)-2003/806, dated the 11th February, 2003 and in exercise of the powers conferred by sub-section (1) of Section 3 of the Punjab Value Added Tax Act, 2005 as applicable to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, hereby appoints Sh. M.S. Brar, PCS as Additional Excise and Taxation Commissioner to assist the Excise and Taxation Commissioner, Union Territory, Chandigarh, for carrying out the purposes of the said Act and exercising the powers of Deputy Excise and Taxation Commissioner (Appeals) under the said Act, in the Union Territory, Chandigarh, with immediate effect.

Secretary Excise and Taxation,
Chandigarh Administration.

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 2nd January, 2009

No. E&T/ETO (VAT)-2009/3055 In exercise of the powers conferred by sub-section (1) of Section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) as extended to the Union Territory of Chandigarh, and all other powers enabling him in this behalf, the Administrator, union Territory, Chandigarh is pleased to make the following rules, further to amend the Chandigarh Value Added Tax Rules, 2006, namely:-

RULES

1. (1) These rules may be called the Chandigarh Value Added Tax (First Amendment) Rules, 2009.

(2) They shall come into force with immediate effect.

2. In the Chandigarh Value Added Tax Rules, 2006, in rule 36, after sub-rule (5), the following proviso shall be added, namely:-

“Provided that such categories of persons, as may be directed by the Commissioner, shall file returns electronically”.

**R.K. Rao, IAS,
Secretary Excise & Taxation,
Chandigarh Administration.**

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 22nd January, 2009.

No. E&T/ETO (VAT)-2009/ 3282 **Whereas the Administrator, Union Territory, Chandigarh is of the opinion that it is expedient in the interest of general public to do so;**

Now, therefore, exercising the powers conferred by the proviso of Sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005 as extended to the union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and make the following amendment in item No. 58 of Schedule-‘A’ appended to the said Act, namely:-

AMENDMENT

In Schedule-‘A’, in the existing entry against item No. 58, after the words, “for the purpose of” the words “setting up, operation, maintenance” shall be added.

**R.K.Rao, IAS,
Secretary Excise & Taxation,
Chandigarh Administration.**

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 17th February, 2009.

No. E&T/ETO (VAT)-2009/4171 Whereas the Administrator, Union Territory, Chandigarh is of the opinion that it is expedient in the interest of general public so to do;

And, whereas, the Administrator, Union Territory, Chandigarh, is of the view that in public interest it is necessary to reduce the rate of VAT on the sale of food and drinks by Messes and Canteens in the Educational Institute in U.T., Chandigarh.

Now, therefore, exercising the powers conferred by the proviso to sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005 (Act No. 8 of 2005) as extended to the Union Territory, Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby makes the following amendments in Schedule 'A' appended to the said Act of 2005, namely:-

AMENDMENT

In Schedule 'A' appended to the Punjab Valued Added Tax Act, 2005 as extended to the Union Territory, Chandigarh after Serial No. 61, the following shall be added:-

“Serial No. 62” Sale of eatables and drinks by Messes and Canteens run in the Educational Institutes in the Union Territory, Chandigarh”

**R.K. Rao, IAS
Secretary Excise & Taxation,
Chandigarh Administration.**

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

The 2nd March, 2009.

No. E&T/ETO (VAT)-2009/4262 Whereas the Administrator, Union Territory, Chandigarh, is of the opinion that it is expedient in the interest of general public so to do;

And whereas the Administrator, Union Territory, Chandigarh, is of the view that to keep parity with the State of Punjab and in public interest, it is necessary to increase the rate of VAT on all types of liquor in the Union Territory, Chandigarh.

Now, therefore, exercising the powers conferred by the proviso to sub-section (3) of Section 8 of the Punjab Value Added Tax Act, 2005, (Act No. 8 of 2005) as extended to the Union Territory, Chandigarh, by the Central Government and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action, hereby dispense with the condition of previous publication and hereby make the following amendments in Schedule 'B' and Schedule-'F':-

AMENDMENT

(i) In Schedule- B appended to the aforesaid Act of 2005, Item at Sr. No. 136 i.e. All types of Liquor: as defined in Punjab Excise Act, 1914, as applicable in the Union Territory, Chandigarh, shall be omitted.

(ii) The above said item is placed in Schedule-F i.e. list of goods taxable @ 12.5%.

The above amendments shall be deemed to have come into force on and with effect from 1st April, 2009.

R.K. Rao, IAS,
Secretary Excise and Taxation,
Chandigarh Administration.

Endst. No. E&T/ETO (VAT)-2009/4263

Dated, 2.3.2009

A copy is forwarded to the Controller Printing and Stationery, UT, Chandigarh, for publishing the above Notification in the Chandigarh Administration Gazette (Extra-ordinary). After publication, supply 20 copies of the same to this Department for official record.

For Secretary Excise & Taxation,
Chandigarh Administration.

**“SCHEDULE –‘A’
(See Section 16)
LIST OF TAX FREE GOODS**

Sr. No.	Name of Commodity	Added/Deleted Notification	vide
1.	Agricultural implements and parts thereof as per details annexed.		
2.	Aids and implements used by handicapped persons.		
3.	All types of bangles excluding those made of precious metals.		
4.	Aquatic feed, poultry and cattle feed including feed supplements, grass, hay and straw.		
5.	Betel leaves.		
6.	Books, periodicals and journals including maps, charts and globes.		
7.	Bread.		
8.	Charcoal.		
9.	Charkha, Amber Charkha, handlooms and handloom fabrics and Gandhi Topi.		
10.	Coarse grains other than paddy, rice and wheat.		
11.	Condoms and contraceptives.		
12.	Crudely tanned leather and desi jutties made thereof.		
13.	Curd, Lassi, butter milk.		
14.	Earthen pots.		
15.	Electrical energy.		
16.	Fertilizers including bio-fertilizers and organic fertilizers, gypsum, pesticides, weedicides, insecticides and fungicides.		
17.	Firewood except casurina and calyptus timber.		
18.	Fishnet, fishnet fabrics and fish seeds.		
19.	Fresh milk, pasteurized milk and separated milk other than covered by entry 55 of Schedule –‘B’.		
20.	Fresh Plants, saplings and fresh flowers.		
21.	Fresh vegetables and fruits.		
22.	Garlic and ginger.		
23.	Green Tea.		
24.	Goods taken under customs bond for re-export after manufacturing or otherwise.		
25.	Gur and jaggery.		
26.	Hawan Samagri.		
27.	Human blood and blood plasma.		
28.	Husk and pulses.		
29.	Indigenous handmade musical instruments.		
30.	Khaddi garments, Khaddi goods and made ups.		

31.	Kirpan.	
32.	Kumkum, bindi, alta and sindhoor.	
33.	Liquor sold against licenses L-iA, L-2, L-2A,L-2B,L-3, L-3A, L-4, L-4A,L-5,L-5B, L-5C,L-9,L-12A,L-12C,L-13,L-13A, L-14, L-14A,L-14AA and L-14B issued under Punjab Excise Act, 1914: Provided that VAT has been paid in the State of Punjab.	
34.	Meat fish prawn and other aquatic products when not cured or frozen, eggs, livestock and animal hair.	
35.	Misri, Patasha, Fullian, Makhana and Chirbara.	
36.	National Flag.	
37.	Non-branded Atta, Maida, Suzi and Besan.	
38.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope and post card sold by Government; rupee note, when sold to the Reserve Bank of India and cheques either in loose or book form.	
39.	Organic Manure.	
40.	Pappad.	
41.	Rakhi.	
42.	Raw wool and its waste.	
43.	Sales made by Canteen Stores Department to serving personnel and ex-servicemen directly or through unit run canteens.	
44.	Salt of all kinds including processed and branded salts.	
45.	Seeds of all kinds except oil seeds.	
46.	Semen including frozen semen.	
47.	Silk worm laying cacoon and raw silk and its waste.	
48.	Slate and slate pencils and chalks	
49.	Sugar and Khandsari.	
50.	Sweetmeats (Halwai goods only)	
51.	Tender green coconut.	
52.	Textile fabric including terry towels.	“Including Terry Towels” omitted vide Notification No. 506-FII(8)-2007/3623, dated 18.6.2007.
53.	Tobacco.	Omitted vide Notification No. 16/2/3-FII(8)-2007/2893, dated 22.5.2007.
54.	Toddy, Neera and Arak.	
55.	Wan	
56.	Water other than aerated, mineral, distilled, medicinal, tonic, battery, demineralised water and water sold in sealed container.	
57.	Wheat bran.	
58.	Any goods sold to the units situated in Special Economic Zone, within the Union Territory Chandigarh, as notified by the Ministry of Commerce,	Substituted as “Sale of any goods made to units/developers situated in SEZ, within

	<p>Government of India, for the purpose of trading/manufacturing for taxable goods.</p>	<p>the U.T., Chandigarh., Chandigarh for the purpose of manufacture, production, processing, assembling, repairing, reconditioning, re-engineering, packaging, or for use as trading or packing material of packing accessories in an unit located in a SEZ by the developer of the SEZ, if such registered dealer has been authorized to establish such unit or to develop, operate and maintain such SEZ by the authority specified by the Chandigarh Administration in its SEZ policy duly notified in this behalf, subject to the following conditions, namely:-</p> <p>(a) The dealer obtains and furnishes a certificate in the form appended to this notification duly countersigned by the SEZ Authority; and</p> <p>(b) The goods purchased are used only for the aforesaid purposes.</p> <p>Vide Notification No. 16/2/3-FII(8)-2007/6634, dated 23.10.2007.</p> <p>In the existing entry against item No. 58, after the words, “for the purpose of” the words “setting up, operation, Maintenance” has been added vide Notification No. E&T/ETO (VAT)-2009/3283, dated 22.1.2009.</p>
59.	Ethanol, meant for blending in petrol.	<p>Added vide Notification No. 380-FII(8)-2007/2529, dated 7.5.2007.</p>
60.	Incense sticks commonly known as Agarbatti, Dhupkathi or Dhupbatti.	<p>Added vide Notification No. 1827-FII(8)-</p>

		2007/7681, dated 10.12.2007.
61.	Liquefied Petroleum Gas for domestic use.	Added vide Notification No. 16/2/3-FII(98)-2008/4222, dated 11.6.2008.
62.	Sale of eatables and drinks by Messes and Canteens run in the Educational Institutes in the Union Territory, Chandigarh	Added vide Notification No. E&T/ETO(VAT)-2009/ 4171 Dated 17.02.2009.

**“SCHEDULE –B
(See Section 8)
LIST OF GOODS TAXABLE @ 4 %**

Sr. No.	Name of Commodity	Added/Deleted vide Notification
1.	Agricultural implements and parts thereof other than those mentioned in Schedule-A.	
2.	Areca nut powder and betel nut.	
3.	Bamboo.	
4.	Bearings of all types.	
5.	Bed sheets, pillow covers and other made ups.	
6.	Beedi leaves.	
7.	Beltings of all varieties and descriptions.	
8.	Bicycles, tricycles, cycle rickshaws, tyres and tubes and parts thereof.	
9.	Biomass briquettes.	
10.	Bitumen.	
11.	Bone meal.	
12.	Branded atta, maida, suji and besan.	
13.	Bricks of all kinds including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.	
14.	Buckers made of iron and steel, aluminum, plastic or other materials excluding those made of precious materials.	
15.	Candles.	
16.	Capital goods i.e. Plant and Machinery but excluding the goods on the sale of which a taxable person is not entitled for input tax credit sub-section 5 of Section 13 of the Act.	For the word “Machinery”, the words “Machinery and parts thereof” substituted vide Notification No. 1532-FII(8)-2006/3672, dated

		27.6.2006.
17.	Castor oil.	
18.	Centrifugal, mono block and submersible pump sets and parts thereof.	
19.	Clay including fireclay, fine china clay and ball clay.	
20.	Coal tar.	
21.	Coffee beans and seeds, coca a pod and chicory.	
22.	Coir and Coir products, excluding coir mattresses.	
23.	Combs.	
24.	Communication equipments such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	
25.	Computer stationary.	
26.	Cottage cheese (Paneer).	
27.	Cotton and cotton waste.	
28.	Crucibles.	
29.	Cups and glasses of paper and plastic.	
30.	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 except those included in any other schedule.	
31.	Drugs and medicines including vaccines, syringes and dressing, mediated ointments produced under drugs license, light liquid paraffin of IP grade, medical equipments/devices and implants.	
32.	Dry fruits.	
33.	Edible oils.	
34.	Electrodes.	
35.	Embroidery or zari articles, that is to say, imi, zari, Kasab, saima, dabka, chumki, gota sitara	
36.	Exercise books, graph books and laboratory note books.	
37.	Feeding bottles and nipples.	
38.	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc, and extrusions of these.	
39.	Fibers of all types and fiber waste.	
40.	Fly ash.	
41.	Fried and roasted grams and groundnuts.	
42.	Hand pumps, spare parts and fittings thereof.	
43.	Hand Tools.	For the words "Hand Tools" the words "Hand Tools, Cutting Tools, Threading Tools, Power Tools, Grinding wheels and abrasives" substituted vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006

44.	Handicrafts.	
45.	Hardware of iron and steel (not enameled or plated).	Substituted as Hardware of iron and steel, such as Aldrops, Latches, Handles, Hinges, Door Springs and door stoppers whether polished, enameled or plated vide Notification No. 1532-FII(6)-2006/3672, dated 27.6.2006
46.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	
47.	Hing (Asafoetida).	
48.	Honey.	
49.	Hosepipes and fittings thereof.	
50.	Hosiery goods.	
51.	Hurricane lanterns.	
52.	Husk and bran of cereals.	
53.	Ice.	
54.	Imitation jewellery and synthetic gems.	
55.	Incense sticks commonly known as agarbatti, dhupkathi or dhubpatti.	Omitted from Schedule –B and added at Sr. No. 60 of Schedule-A vide Notification No. 1827-FII(8)-2007/7681, dated 10.12.2007
56.	Industrial cables (High Voltage cables, PVC or XPLE insulated wires and cables, jelly filled cables, optical fibers)	
57.	Insulators.	
58.	Industrial inputs and packing materials(as per list appended to the Schedule)	
59.	Intangible goods of all kinds like copyright, patent and rep license.	
60.	IT products including computer, telephone, cell phones, Digital Video Disk and Compact Disk, Teleprinter and Wireless Equipment and parts thereof.	Substituted as Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc and Compact Disc and Information Technology products as given hereunder:- (As given in Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
61.	Kattha.	
62.	Kerosene lamps/lantern petromax and glass chimney.	
63.	Kerosene oil sold through PDS.	
64.	Knitting wool and knitting needles.	
65.	Lac and shellac.	
66.	Leaf plates and cups.	

67.	Lignite.	
68.	Lime, Lime stone, Clinker and dolomite.	
69.	Linear alkyl benzene, L.A.B Sulphonic Acid, Alfa Olefin Sulphonate	
70.	Metal Castings.	
71.	Milk when purchased for use in manufacture of any goods other than tax free goods.	
72.	Moulded plastic footwear Hawai chappals and straps thereof.	
73.	Murmuralu, pcalalu, atukulu, puffed rice and muri.	
74.	Napa slabs (Rough flooring stones) and Shahbad stones.	
75.	Newars.	
76.	Non-mechanized boats used by fishermen for fishing.	
77.	Nuts, bolts, screws, fasteners and nails.	
78.	Oil cake , de-oiled cake and de-oiled rice-bran.	
79.	Oil Seeds.	
80.	Paddy, rice, wheat and pulses.	
81.	Paper, Paper Board and Newsprint.	Substituted as Paper, Paper Board and Newsprint including Ammonia paper, Blotting paper, Carbon paper, Cellophane, PVC Coated Paper, Tissue paper, Art Boards, Card Boards, Corrugated Board, Duplex Board, Pulp Board, Straw board, File Cover other than plastic file covers and file boards excluding photographic paper and waste paper.” Vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
82.	Pipes and pies fittings of all varieties including G.I. pipes, ductile pipes and PVC	
83.	Pizza bread	
84.	Plastic footwear	
85.	Plastic granules, plastic powder and master batches	
86.	Printing material including diary and calendar	
87.	Printing excluding toner and cartridges	
88.	Processed fruits, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice, juice (whether in sealed container or otherwise)	
89.	Processed meat poultry and fish	

90.	Pulp of bamboo, wood and paper	
91.	Railway wagons, engines, coaches and parts thereof	
92.	Readymade garments	
93.	Refectory monolithic	
94.	Renewable energy devices and spare parts	
95.	Residues of starch manufacture and similar residues, beet pulp, biogases and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets excluding molasses	
96.	Rice bran	
97.	River sand	
98.	Roasted or fried grains and groundnut	
99.	Safety matches	
100.	Sales made to Government of India or State Government against declaration in form 'D' as provided for under the Central Sales Tax Act, 1956.	Omitted vide Notification No. 16/2/3-FII(8)-2007/2893, dated 22.5.2007.
100-A.	Sales made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchase certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run Canteens.	Added vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
101.	Sales made to P.S.E.B. for generation, transmission and distribution of electrical energy against a certificate duly filled and signed by the competent authority.	
102.	School Bags	
103.	Scrap, parings and waste of metals, non-metals, glass and plastic	
104.	Sewing machines and parts thereof	
105.	Ship and other water vessels	
106.	Silk fabrics excluding handloom silks	
107.	Skimmed milk powder and UHT milk	
108.	Solvent oils other than organic solvent oil	
109.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies	
110	Spectacles, parts and components thereof, contact lens and lens cleaners	
111.	Sports goods including exercise and multi gym equipments, accessories and parts thereof, sports apparel, football shoes and spikes	
112.	Stainless steel sheets	
113.	Starch	
114.	Sugarcane	
115.	Sulphur of all kinds, other than sublimated sulphur, precipitated sulphur and colloidal sulphur	

116.	Tamarind seed and powder.	
117.	Tea excluding green tea.	
118.	Toys excluding electronic toys.	
119.	Tractors and harvesters and attachments and parts thereof.	Substituted as "Tractors, tractor tyres, tractor tubes and harvesters, attachments and parts thereof" vide Notification No. 1532-FII(8)-2006/ 3672, dated 27.6.2006.
120.	Transformers	
121.	Transmission towers.	
122.	Umbrella except garden umbrella.	
123.	Unbranded bhujia and namkeen.	
124.	Unbranded washing soap.	
125.	Utensils of all kinds including pressure cookers and pans excluding utensils made of precious metals.	
126.	Vanaspati (Hydrogenated Vegetable Oils).	
127.	Vegetable oils including gingili and bran oil.	
128.	Waste paper.	
129.	Wet dates and porridge.	
130.	Windmill for water pumping and for generation of electricity.	
131.	Wooden crates.	
132.	Writing ink.	
133.	Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.	Substituted as "Writing instruments, geometry boxes, colour boxes, brushes for colour boxes, crayons pencil, pencil sharpeners and erasers" vide Notification No. 1532-FII(8)-2006/ 3672, dated 27.6.2006
134.	Yarn of all types, including yarn waste and sewing thread.	
135.	Zippers.	
136.	All types of Liquor: as defined in Punjab Excise Act, 1914, as applicable in the Union Territory, Chandigarh.	Added vide Notification No. 917-FII (8)-2006/1942, dated 31.3.2006. This item omitted from Schedule 'B' and placed in Schedule 'F' i.e. the list of goods taxable @ 12.5% w.e.f. 1.4.2009 vide Notification No. E&T/ ETO (VAT)-2009/ 4262, dated 2.3.2009.
136.	Baggar, Teelan, Kahi, Sarkanda, Chikkus, Tokray Dallan, Joori Kuchi.	Added vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.

137.	Desert Water Coolers and spare parts thereof.	Added vide Notification No. 16/2/3-FII(8)-2006/6852, dated 7.11.2006
137.	Diesel Engines up to 10 BHP (Brake Horse Power) and parts thereof.	Added vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
138.	Doona, Pattal, Baskets Tillon Grass and Sirki	-do-
139.	Hand crafted footwear.	-do-
140.	Hand Fans, Chatai and Jharu.	-do-
141.	Paawa, Baahi, Kahi dasta, Chakla-Valen, Nimbu Nachor and Pinjra (rat) made of wood.	-do-
142.	Kerosene Pressure Stoves and parts thereof.	-do-
143.	Multilayer polyethylene film used for packing milk.	-do-
144.	Plastic crockery including tub, mug, water jug, school tiffin, bottles, chapatti boxes, plastic spoons, Katory, basin, tub, tokri, pattra.	-do-
145.	Stone Bajri, Crusher sand and Stone dust.	-do-
146.	Saag Cutter Machine known as Mini Toka.	-do-
147.	Valves	-do-
148.	Old/Used Cars.	Added vide Notification No. 1068-FII(8)-2007/2483, dated 3.5.2007.
149.	Terry Towels.	Added vide Notification No. 506-FII(98)-2007/3623, dated 18.6.2007.
150.	High Power Saver Compact Fluorescent Lamps sold through Chandigarh Renewable Energy of Science and Technology to consumers	Added vide Notification No. 2224-FII(98)-2007/5510, dated 30.8.2007

SCHEDULE-C
(See Section 8)

LIST OF GOODS TAXABLE @ 1%

1.	Bullions	
2.	Gold, Silver and platinum ornaments.	
3.	Noble metals and ornaments	
4.	Precious Stones.	

SCHEDULE-D
(See Section 8)

LIST OF GOODS TAXABLE @ 20%

1.	Aviation Turbine Fuel	

**SCHEDULE-E
(See Section 8)**

LIST OF GOODS TAXABLE AT SPECIAL RATES.

1.	Diesel	8.8%	
2.	Liquor	22%	Deleted from Schedule-E and added at Sr. No. 136 in Schedule-B vide Notification No. 917-FII (8)-2006/1942, dated 31.3.2006. This item omitted from Schedule 'B' and placed in Schedule 'F' i.e. the list of goods taxable @ 12.5% w.e.f. 1.4.2009 vide Notification No. E&T/ ETO (VAT)-2009/ 4262, dated 2.3.2009.
3.	Lotteries	30%	
4.	Petrol	27.5%	Substituted as "Normal Petrol @ 20% vide Notification No. 16/2/3-FII98)-2008/4222, dated 11.6.2008
5.	Branded Premium Petrol	22%	Added vide Notification No. 16/2/3-FII98)-2008/4222, dated 11.6.2008

**SCHEDULE -F
(See Section-8)**

LIST OF GOODS TAXABLE @ 12.5%

Goods not mentioned in any other Schedule.

**SCHEDULE -G
(See Section -18)**

(1) United Nations and its constituent agencies like:

- (i) UNDP
- (ii) UNESCO
- (iii) UNFPA
- (iv) UNHCR
- (v) UNICEF
- (vi) UNIDO
- (vii) UNIFEM
- (viii) WFAO
- (ix) WHO
- (x) ILO

(2) Diplomatic Missions.

SCHEDULE –H
(See Section 19)

- (i) Paddy**
- (ii) Wheat**
- (iii) Cotton**
- (iv) Sugar-cane**
- (v) Milk, when purchased for use in manufacture of any goods other than tax from, goods.**

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 2nd March, 2009]

**CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT**

Notification

The 2nd March, 2009

No.4265 In exercise of the powers conferred by Section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) and all other powers enabling me in this behalf, I, R. K. Rao, IAS, exercising the powers of the Financial Commissioner, Union Territory, Chandigarh do hereby make the following rules, further to amend the Punjab Liquor Licence Rules, 1956, as in force in the Union Territory, Chandigarh, namely: -

1. These rules may be called the Punjab Liquor License (Chandigarh Amendment) Rules, 2009.
2. These Rules shall come into force with immediate effect & shall be applicable for the grant/renewal of retail sale country liquor (L-14A) & Indian Made Foreign Liquor (L-2) licences in U.T. Chandigarh for the financial year 2009-10 onwards.
3. In the Punjab Liquor licence Rules, 1956 (hereinafter called the said rules), in rule I, in the table, for L-2 & L-14A licenses, the following shall remain the same, namely:

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-2	Wholesale and Retail vend of Foreign Liquor to the public	Fixed fee with assessed fee	Collector with the consent of Excise and Taxation Commissioner	Collector
L-14 A	Retail vend of country spirit for consumption off the premises	Fixed Fee	Ditto	Ditto

4. In the said rules, in rule 27, for clause (4) the following clause shall be substituted: -

"4 Procedure for the renewal/grant of retail sale licences of country liquor (L-14A) and Indian Made Foreign Liquor (L-2): -

- a) **Mode of Grant of Retail Sale (L-2/L-14A) Licences:** - (i) All the existing licencees including those functioning from pre-fabricated temporary structures will have the option to get their licences if they so desire, renewed for the year 2009-10 for which they will have to apply in the prescribed proforma by the fixed date.

(ii) New licences of retail sale vends for both Country Liquor (L-14A) and IMFL (L-2) will be granted on 'First come First served' basis till the maximum permissible number of 65 for Country Liquor & 152 for Indian Made Foreign Liquor is achieved. Any eligible applicant may apply for grant of new licence within the Sectors, Industrial Areas, Rehabilitation Colonies and already existing Pucca structures in the areas where such structures are allowed by the Administration in the villages at any time of the year for allocation, provided he qualifies all the requisite requirements and he furnishes proof as an owner, tenant or lessee of the commercial premises, where he intends to have retail vend.

(iii) The grant of all new licences for the financial year 2009-10 onwards and their subsequent renewal will be granted subject to the condition that the applicant/ licensee will have to submit an No Objection Certificate from the owner of the premises (in case of leased/rented out premises), and the grant/renewal shall be subject to the validity of the rent/lease deed etc. In case an existing licensee intends to shift the licensed premises of his L-2/L-14A license, he will be allowed to do so at the time of renewal of the licence after he furnishes ownership proof or valid lease deed of new premises and the renewal shall be subject to the validity of the rent/lease deed.

Provided that this condition will not be applicable for renewal of existing licences issued prior to the F. Y. 2009-10.

(iv) In case of an applicant is a company only those companies which are registered prior to 31-03-2006 with the Registrar of Companies under the Companies Act, 1956 shall be eligible to apply for an L-2/L-14A license. An applicant whether a company or an individual shall be allowed to have a maximum of four retailsale licences in total, this would include a maximum of three Country liquor (L-14A) or Indian Made Foreign Liquor (L-2) licences out of total four. In case of an applicant company, it shall be mandatory to furnish the names of the Directors on the Board of Directors of the applicant company. If it is found that there is commonality among the Board of Directors of two or more companies, both the companies shall be considered a single entity for the purposes of grant/renewal of liquor licence and a maximum of four licenses shall be granted/renewed to this single entity. The companies applying for vends shall also submit a copy of the Registration Certificate issued by the Registrar of Companies with the application

(v) Applications on the prescribed proforma for the renewal of licences will be invited by 10/03/2009 and these licences will be renewed by the Collector by 15th March, 2009. An individual applicant shall submit alongwith application on affidavit that he is not barred to hold a license under order 7 of the Punjab

Intoxicants License and Sale Orders 1956, a copy of PAN no. issued before 31-03-2008, Solvency Certificate/Bank Guarantee of the amount of license fee of the vend applied for and a demand draft/pay order (both for grant and renewal) of Rs. 10,000/- (non-refundable). In addition to the above, the applicant for grant for new licence will have to furnish a bank draft of the amount of Rs. 1 lac as earnest money which shall be retained by the Excise Department till the validity of the license of the allottee. The applications for renewal will be required to be submitted in the prescribed proforma duly signed by the licensee in case of licences held by individuals and by the duly authorized person on behalf of the companies.

(vi) If the applications are incomplete or the person is not eligible to hold the licence or the premises are not suitable as per Excise Law, the same shall be rejected.

(vii) No new licence in any temporary structure will be granted.

b) Number of Licences: - The maximum number of Country liquor (L-14A) licences is fixed at 65 & IMFL (L-2) licences is fixed at 152. No new Country Liquor (L-14A) or IMFL (L-2) vends will be allowed to be opened in the temporary structures with a view to curb disorderly development of commercial activity in the periphery of the city and also to prevent mushrooming of vends on roads, crossings and open spaces.

c) Categorization of retail vends (L-2/L-14A): - The new license fee structure/categorization of retail sale licences is fixed as under: -

Category-I: L-2/L-14A licences functioning in Existing prefabricated structures: - Rs.30 lacs each per annum

Category-II: L-2/L-14A licences functioning in SCF/SCOs/Booths and shops (other than existing prefabricated structures and MODERN Liquor shops): - Rs.25 lac each per annum

Category-III: MODERN liquor Shops (IMFL only): - Rs. 20 Lac per annum

The following criteria is fixed for defining MODERN liquor shops:-

- a. The Modern Liquor Shop shall have to be located in any SCO/SCF within the sectoral grid or in a shop in a Mall having a minimum carpet area of 500 sq. ft. This whole area should be exclusively used for a liquor shop and shall not be clubbed with any existing departmental store area, if such license is granted in a departmental store.
- b. The Modern Liquor Shop should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite etc.

- c. The Shop should have Computerized system of issuing cash memos
- d. The Shop shall have systematic layout of liquor in shelves which can be accessed by the consumers directly.
- e. In addition to the sale of IMFL/IFL/Beer/Wine, the sale of other bar accessories will be allowed from such shops.
- f. In case an existing licensee fulfills the above laid down criteria for a Modern Liquor Shop, he will be allowed to seek renewal of his licence under this category.
- g. These Shops would also be allowed to have liquor tasting sessions wherein the shop owner would be allowed to serve liquor by offering tasting of the same in small quantities and there would be no need to take a separate licence for Tavern for such consumption.

d) Mode of recovery of license fee for L-2/L-14A licenses: - In case of renewal and grant of new retail licenses of IMFL and Country Liquor to a company registered under the Companies Act, the entire licence fee will be payable by 10th April, 2009 in two installments i.e. 25% of the annual licence fee within 72 hours of the grant/renewal of licence and remaining 75% by 10th April, 2009. However, an individual allottee of the vend will be required to pay 25% of the license fee within 72 hours of the grant/renewal of license, 25% by 10th April, 2009 and remaining 50% by 31st July, 2009.

Provided that the licence fee shall be realized for the whole year, irrespective of the fact in which part of the year, the licence is granted.

e) Annual Quota: - The annual basic quota for Country Liquor is fixed at 27 lac proof litres. The licensee would have the option to lift 60% additional quota by paying the same rate of duty. In case any licensee lifts any quantity over and above the basic and additional quota he shall be required to pay additional licence fee at the rate of Rs. 10/- per PL + Excise Duty. The retail Country Liquor Licensee (L-14A) shall have to lift the basic quota fixed for his vend and in case of non-lifting of basic quota he shall have to deposit the duty payable on the un-lifted quota. No ratio of quarts, pints and nips is fixed. The basic quota of all the vends will be fixed in a single slab.

R. K. Rao, IAS
Excise & Taxation Commissioner
-cum-Financial Commissioner
Chandigarh Administration

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 2nd March, 2009]

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 2nd March, 2009

No.4268 In exercise of the powers conferred by Section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) and all other powers enabling me in this behalf, I, R. K. Rao, IAS, exercising the powers of the Financial Commissioner, Union Territory, Chandigarh, hereby make the following rules further to amend the Punjab Liquor License Rules, 1956, as in force in the Union Territory, Chandigarh, namely: -

1. These rules may be called the Punjab Liquor Licence (Chandigarh IInd Amendment) Rules, 2009.
2. These Rules shall come into force with effect from the 1st day of April, 2009.
3. In the Punjab Liquor Licence Rules, 1956 (hereinafter called the said rules), in rule 25, for the clauses-(i), (i) (b), (ii) & (iv) the following shall be substituted namely: -

“(i) The L-10B licencees will be allowed to sell Imported Foreign Liquor, Imported Beer, Imported Wine & Indian Wine. Provided that, if any of the L-10B licencee desires to seek a L-2 licence in place of L-10B licence he would be granted the same if otherwise eligible. The condition for grant of L-10B would be to have an annual turnover of Rs.10 lac and licence fee of L-10B licence is fixed at Rs.1,00,000/- per annum. These licencees will be eligible to hold L-2 license along-with this licence.”

“(i)(b) The licence fee for a license in form L1-C1 and L-1DF shall be Rs.35,000/- per brand (all flavours to be treated as single brand) and Rs.2000/- per brand respectively.”

“(ii) Wholesale licence of Indian Made Foreign Liquor (L-1B) will be granted at annual licence fee of Rs. 3 lacs + Rs. 1 lac per brand for those brands having sale volume of 2,000 cases or above and Rs. 20,000/- for sale volume below 2,000 cases in UT, Chandigarh during the year 2008-09.” .

“(iv) Wholesale licence of Indian Wines will be granted to wineries and the annual licence fee will be Rs.2000/- per brand”

4. In the said Rules, in rule 30, for clause (i), the following shall be substituted, namely: -

“Licence fee of L-3/L-4/L-5 licence is fixed at Rs. 2.25 lac per annum

Bar licencees of L-3/L-4/L-5 and L-12-C will be allowed to sell Indian made foreign liquor having landing cost of Rs. 1,000/- and above, per case and in case of Rum, Gin, Vodka having landing cost of Rs.500/- and above, per case.

The L-3/L-4/L-5 licencees of 5 star hotels and above category will be allowed to procure their requirements of Imported liquor (BIO Brands) also from authorized sources out side U.T. Chandigarh on payment of additional licence fee/permit fee/import fee as payable by the L-1DF/L-1F licencees.

Bar licence(s) in Form L-3/L-4/L-5/L-12C and L-10A will be allowed to have (i) an additional bar in the establishment at 50% of the fee of the bar, and (ii) for additional place to serve liquor from the bar on the payment of 10% of the licence fee of the bar.”

5. In the said rules, in rule 31, in the table, in column L-10B, the following words shall be added: -

L-10B	Indian Wines	Rs.10/- per BL
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6. In the said rule 37, for sub rule 9, the following shall be substituted, namely: -

“9 Conditions dealing with the licenced hours: -

Every licensee for the sale of liquor shall keep his shop closed to observe the dry day on 26th January (Republic Day) and 15th August (Independence Day) upto 05:00 PM and on 2nd October (Mahatama Gandhi’s Birthday) for the whole day. The dry days as notified/directed by the Election Commission of India/State Election Commission will also be observed as Dry Days. The working hours of liquor vends will be from 10:00 AM to 11:00 PM through out the year and the Bar timings will be from 11:00 AM to 01:00 AM (past mid-night) through out the year, except on dry days.

7. In the said rules, in rule 37, in condition no. 28 (e) (iv) (a), the following item shall be deleted.

“14. 150 mili litre Country liquor of 50 degree and IMFL 60 degree “

8. In the said rules, in rule 37, in condition no. 28, for clause (vi) the following shall be substituted, namely: -

“(vi) The minimum retail sale price of Indian Made Foreign Liquor and Beer is fixed as under: -

Indian Made Foreign Liquor

	Quart (in Rs.)	Pint (in Rs.)	Nip (in Rs.)
Cheap Brand	95	48	27
Economy Brand	105	53	32
Medium Brand	130	70	37
Premium Brand	150	80	42
Semi-Deluxe Brand	175	93	50
Deluxe Brand	280	145	75

BEER

Beer Containing alcoholic contents upto 5.25%	Rs. 35/- per bottle of 650 ML
Beer Containing alcoholic contents exceeding 5.25% & upto 8.25%	Rs. 45/- per bottle of 650 ML

The categorization of the brands of IMFL is fixed as under: -

1. All IMFL 75 degree liquor brands which cost less than or equal to Rs. 550/- per case of quarts and are bottled in the bottling plants of U.T. Chandigarh (self owned brands only), inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Cheap Brand.
2. All IMFL 75 degree liquor brands which cost less than or equal to Rs. 550/- per case of quarts and are not bottled in bottling plants of U.T. Chandigarh, inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Economy Brand.
3. All IMFL 75 degree liquor brands which cost more than Rs.550/- and less than or equal to Rs.1000/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Medium Brands.
4. All IMFL 75 degree liquor brands which cost more than Rs. 1000/- and less than or equal to Rs.1200/- per case of quarts inclusive of all the

levies except license fee/assessed fee to L-2 licenses will fall under the category of Premium Brands.

5. All IMFL 75 degree liquor brands which cost more than Rs. 1200/- and less than or equal to Rs.2000/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Semi- Deluxe Brands.
6. All IMFL 75-degree liquor brands, which cost more than Rs. 2000/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses, will fall under the category of Deluxe Brands.

Provided that the Administration reserves the right to intervene, regulate and control the retail sale price in certain situations of economic distortion, overpricing etc.”

9. In the said rules, in the rule 38 in condition no. 16, for clause (f) the following clause shall be substituted, namely: -

“(f) The minimum retail sale price of country liquor 50 degree and Indian Made Foreign Liquor 60 degree is fixed as under: -

	Country Liquor (50 degree)	IMFL (60 degree)
Quart (750 ML)	55/-	60/-
Pint (375 ML)	28/-	30/-
Nip (180ML)	14/-	17/-

Provided that the Administration reserves the right to intervene, regulate and control the retail sale price in certain situations of economic distortion and overpricing etc.”

R. K. Rao, IAS
Excise & Taxation Commissioner
-cum-Financial Commissioner
Chandigarh Administration

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 2nd March, 2009]

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 2nd March, 2009

No.4274 In exercise of the powers conferred by Section 58 of the Punjab Excise Act, 1914 (1 of 1914) and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, is pleased to make the following rules, further to amend the Punjab Distillery Rules, 1932 as in force in the Union Territory, Chandigarh, namely: -

1. These rules may be called the Punjab Distillery (Chandigarh Amendment) Rules, 2009.
2. These rules shall come into force with effect from the 1st day of April, 2009.
3. In the Punjab Distillery Rules, 1932 (hereinafter called the said rules), in rule 93, in clause (J)(A), for the words, " sale figures of the brands sold during the year 2007-08" the following words shall be substituted, "sale figures of the brands sold during the year 2008-09" & further, for the words, "Imported Liquor/Beer - Rs.5,000/- per brand per annum", the following words shall be substituted, "Imported Foreign Liquor/Beer- Rs.2,500/- per brand per annum" & the remaining provisions will remain the same.
4. In the said rules, in rule, 93 (k), for the words, "Excise Commissioner" the following words shall be substituted, "Collector (Excise)".

(By order and in the name of the
Administrator, Union Territory, Chandigarh)

R. K. Rao, IAS
Excise & Taxation Commissioner
-cum-Financial Commissioner
Chandigarh Administration

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 2nd March, 2009]

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 2nd March, 2009

No. 4271 - In exercise of the powers conferred by Sections 31, 32 and 59 of the Punjab Excise Act, 1914(Punjab Act 1 of 1914) and all other powers enabling me in this behalf, I, R. K. Rao, IAS, exercising the powers of the Financial Commissioner, Union Territory, Chandigarh, hereby make the following orders further to amend the Punjab Excise Fiscal Orders, 1932, as in force in the Union Territory, Chandigarh, namely: -

1. These orders may be called the Punjab Excise Fiscal (Chandigarh Amendment) Orders, 2009.
2. These orders shall come into force with effect from the 1st Day of April, 2009.
3. In the Punjab Excise Fiscal Orders, 1932 (hereinafter called the said orders), in order I (ii), in the table for item no. (3)(f) (i) and (3) (f) (v), the following items shall be substituted, namely: -

“(3) (f) (i) Import fee on IMFL and IFL will be charged @Rs.2.25/- per proof litre”

“(3) (f) (v) Import fee on Country liquor (Country Liquor 50 degree & IMFL 60 degree) will be charged @Rs.2.25/- per proof litre”

4. In the said orders, for order 1 A, the following order shall be substituted, namely: -

“1A. Export fee on the Country Liquor to be exported out of the Union Territory, Chandigarh, to any other State or Union Territory in India shall be levied @Re.0.20 per proof litre.”

R. K. Rao, IAS
Excise & Taxation Commissioner
-cum-Financial Commissioner
Chandigarh Administration
Union Territory, Chandigarh

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 9th July, 2009]

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 6th July, 2009

No.5767 In exercise of the powers conferred by Section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) and all other powers enabling me in this behalf, I, R. K. Rao, IAS, exercising the powers of the Financial Commissioner, Union Territory, Chandigarh, hereby make the following rules, further to amend the Punjab Liquor Licence Rules, 1956, as in force in the Union Territory, Chandigarh, namely: -

1. These rules may be called the Punjab Liquor Licence (Chandigarh IIIrd Amendment) Rules, 2009.
2. These Rules shall come into force with immediate effect.
3. In the Punjab Liquor Licence Rules, 1956, in rule 37, for condition 4, the following shall be substituted, namely: -

“4 (a) Licenced premises shall be premises owned or leased by the licensee.

(b) The grant of all new licences for the financial year 2009-10 onwards and their subsequent renewal will be granted subject to the condition that the applicant/licencee will have to submit a No Objection Certificate from the owner of the premises (in case of leased/rented out premises), and the grant/renewal shall be subject to the validity of the rent/lease deed etc., provided that this condition will not be applicable for renewal of existing licences issued prior to the financial year 2009-10.”

R. K. Rao, IAS
Excise & Taxation Commissioner
-cum-Financial Commissioner
Chandigarh Administration

ANNEXURE- 6
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(vi) OF THE RIGHT TO INFORMATION ACT, 2005

(Statement of the categories of documents that are held or under control)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Category of documents
1	Revenue statistic (statement of Revenue receipt in form M-I are prepared monthly)
2	Various declaration forms prescribed under the relevant Rules framed under enactment being administered by the department as per annexure 5.
3	Record of registered dealers in prescribed performa VAT-IV in the shape of registers.
4	Revenue collection record (daily collection registers).
5	Record of various declaration forms issued to the register dealer from time to time on their requirement (in the shape of registers) of declaration form issued.
6	Record of returns being filled by the registered dealer as prescribed under the Act is being maintained in the computer.
7	Excise Policy (Prepared every year).
8	Record of licenses granted under the Excise Act to successful bidders.
9	Record of recovery/installments of License Fee.
10	Record of issuance of various permits for transportation of liquor.
11	Record of various possession permits issued to public on their request against payment of fixed fee as per Excise Policy.

ANNEXURE-7**PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN RULE
4(1)(VII) OF THE RIGHT TO INFORMATION ACT, 2005**

(The particulars of any arrangement that exists for consultation with, or representation by the members of the public in relation to the formulation of policy or implement thereof.)

Excise and Taxation Department , U.T., Chandigarh

Sr. No.	Details/Type of arrangement made
1	<p>All the enactments and Rules framed thereunder prevalent in the erstwhile State of Punjab are extended to U.T., Chandigarh by the government of India by virtue of provision of Reorganization Act, 1966.</p> <p>Any amendment under the Rules in U.T., Chandigarh is made public by way of draft notification for the knowledge of persons likely to be effected therefrom and after objection/ suggestion received within prescribed period given in the notice, the final notification is issued by the Chandigarh Administration.</p>

ANNEXURE-8

PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN RULE4(1)(b)(vii) OF THE RIGHT TO INFORMATION ACT, 2005

(Statement of the boards, council, committees and other bodies)

Excise and Taxation Department, U.T., Chandigarh.

N.A.

S.No	Name of the Board(s)	Name of Council(s)	Name of Committee(s)	Name of other bodies(s) constituted by the deptt.	Whether meetings of these bodies are open to the public (Yes/No)	Whether the minute of such meetings are accessible for public. (Yes/No)
			Not -	Applicable		

ANNEXURE-9**PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN RULE
4(1)(b)(ix) OF THE RIGHT TO INFORMATION ACT, 2005****(Directory of the office and employees)****Excise and Taxation Department, U.T., Chandigarh.**

SR. NO.	NAME OF THE OFFICE/EMPLOYEE	DESIGNATION	TELEPHONE NUMBER (0)
1.	SH.R.K. RAO	EXCISE AND TAXATION COMMISSIONER	2700109
2.	SH. MANJIT SINGH BRAR	ADDL EXCISE AND TAXATION COMMISSIONER	2740005
3.	SH. MAGNESH SETHI	AETC (EXCISE) (HO)	2702928
4.	SH. SHER SINGH	ETO	2702928
5.	SH. RAVINDER KAUSHIK	ETO	2703934
6.	SH. VIJAY GARG	ETO	2703934
7.	SH. KEWAL SINGH WALIA	ETO	2703934
8.	SH. R. C BHALLA	ETO	2703947
9.	SH. RAJESH AERY	ETO	2703934
10.	SH. M.P NARULA	ETO	2703934
11.	SH. U.S PHOGAT	ETO	2703019
12.	SH. PARVINDER SHARMA	SECTION OFFICER	2702928
13.	SH. ASHOK KUMAR	E & TI	2703934
14.	SH. R.L CHUGH	E & TI	2702928
15.	SH. L.D CHITKARA	E & TI	2702928
16.	SH. SUGAM PAL	E & TI	2702928
17.	SH. S.S BEDI	E & TI	2702928
18.	SH. S.S VIRDI	E & TI	2702928
19.	SH. PARDEEP SHARMA	E & TI	2702928
20.	SH. YOGESHWAR KUMAR SHARMA	E & TI	2702928
21.	SH. ASHOK KUMAR THREJA	E & TI	2702928
22.	SH. SANJEEV MADAN	E & TI	2702928
23.	SH. NIRMAL CHAND	CLERK	2702928
24.	SH. SATPAL GILL	CLERK	2702928
25.	SH. PARTAP SINGH	CLERK	2702928

26.	SH. PANKAJ DHARI	CLERK	2702928
27.	SH. JASPAL SINGH	CLERK	2702928
28.	SH. VIJAY KUMAR	CLERK	2703947
29.	SH. RAVI KUMAR	CLERK	2703947
30.	MS SHIKHA KOCHHAR	CLERK	2703947
31.	SH. SUKHDEV SINGH	CLERK	2703947
32.	SH. DEEPAK BHATT	CLERK	2703947
33.	SH. DHARMENDRA KUMAR TIWARI	CLERK	2703947
34.	SH. RISHI PAL	CLERK	2703947
35.	SH. VIKAS	CLERK	2703947
36.	SH. BHUPINDER SINGH RANA	CLERK	2703947
37.	SH. RAJ KUMAR	DRIVER	2703947
38.	SH. RAM LAKHAN	DRIVER	2703947
39.	SH. KULJINDER SINGH	DRIVER	2703947
40.	SH. SURINDER PAL	ASI	2703947
41.	SH. AVTAR SINGH	CONSTABLE	2703947
42.	SH. SURESH KUMAR	CONSTABLE	2703947
43.	SH. JAGDISH CHAND	CONSTABLE	2703947
44.	SH. MOHINDER PARSAD	PEON	2703947
45.	SH. RAM SINGH	PEON	2703934
46.	SH. RAM MURTI	PEON	2703934
47.	SH. HAKAM SINGH	PEON	2703934
48.	SH. MAHESH KUMAR	CHOWKIDAR-CUM- SWEEPER	2703934

ANNEXURE-10

PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN RULE
4(1)(b)(x) OF THE RIGHT TO INFORMATION ACT, 2005

(Monthly remuneration received by the officers and employees as on 30-06-2009)

:Excise and Taxation Department, U.T., Chandigarh.

S.No.	Name of the officer/employee Scale	Monthly emoluments (Rupees)
1.	Magnesh Sethi, AETC (7880-11660/-)	29509
2.	Sher Singh, ETO (7000-10980)	26366
3.	Vijay Garg, ETO -same-	28735
4.	K.S.Walia ETO -same-	28735
5.	R.C. Bhalla, ETO -same-	26366
6.	Ravinder Kaushik ETO -same-	37748
7.	Anil Rao ETO -same-	31629
8.	Rajesh Aerry ETO -same-	27957
9.	M. P Narula ETO -same-	28735
10.	Sumesh Sharda ETO -same-	30467
11.	U.S Phogat ETO -same-	30933
12.	Parvinder Sharma ETO (7000-10980)	22123
Inspectors 5480-8925 (Group 'C')		
13.	L.D. Chitkara, .	29515
14.	Sugam Pal Singh, ,	25399
15.	Ashok Kumar	22583
16.	R.L. Chugh	23166
17.	S.S. Bedi	23787
18.	S.S.Virdi	21564
19.	Pardeep Kumar	23166
20.	Yogeshwar Sharma	23166
21.	Sanjeev Madaan	26788
22.	Ashok Kumar Threja	21306
Clerk 3120-5160 (Group 'C')		
23.	Nirmal Chand,	17001
24.	Satpal Gill,	19117
25.	Partap Singh,	17251
26.	Pankaj Dhari,	13385
27.	Jaspal Singh,	14566
28.	Vijay Kumar	12611
29.	Shikha Kochher	10129
30.	Ravi Kumar	10129
31.	Deepak Kumar	10129
32.	Sukhdev Singh	9869
33.	Dharmendra Kumar Tiwari	9549
34.	Rishi Pal	9549
35.	Sh. Vikas	2865
36.	Sh. Bhupindera Singh Rana	2546
Police Staff (Group 'C')		
37.	Surendra Pal ASI	27630
38.	Jagdish Chand	20864
Driver 3330-6200 (Group 'C')		
39.	Raj Kumar,	14866

40.	Ram Lakhan,	14866
41.	Kuljinder Singh (3330-5160)	10469
Peon 2520-4140 (Group 'D')		
42.	Mohinder Parsad,	14735
43.	Ram Singh,	16475
44.	Ram Murti,	15143
45.	Hakam Singh,	13903
46.	Mahesh Kumar, Chowkidar 2620-with initial start 2520-4140	15322

Note: - Monthly emoluments as per the last month's salary bill i.e. June, 2009

ANNEXURE-12
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(xii) OF THE RIGHT TO INFORMATION ACT, 2005

(The manner of execution of subsidy programmes, including the
amounts allocated and the details of beneficiaries of such
programmes)

Excise and Taxation Department, U.T., Chandigarh.
N.A

Sr. No.	Scheme under subsidy given	Manner of execution of subsidy programme	Amount allocated (Rs.)	Detail of beneficiaries
		Not -	Applicable	

ANNEXURE- 13
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(xiii) OF THE RIGHT TO INFORMATION ACT, 2005

(Particulars of recipients of concessions, permit or authorization granted)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Concessions/Permit/ Authorization grant	Name of the recipient	Address of the recipient
	No concessions are granted by the department to public or dealer except applying concession rate of tax to certain categories as provided under the statutory provision of different Acts. However under the Excise Act liquor permits for transportation and possession of liquor by individual and Excise licensees are issued by the department.		

ANNEXURE- 14
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(xiv) OF THE RIGHT TO INFORMATION ACT, 2005

(Detail in respect of the information available, reduced in an
electronic form.)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Type of information
1	Data base of Registered dealers.
2.	Tax payers Identification Numbers (TIN) allotted to Registered dealers under Punjab Value Added Tax Act as applicable to U.T. Chandigarh.
3.	Record of returns filed by Registered dealers.

ANNEXURE- 15
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(xv) OF THE RIGHT TO INFORMATION ACT, 2005

(Particular of facilities available to citizens for obtaining information)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Facilities available	Remarks (No. of days in a week/ Timing etc.)
1	<p>For providing information of various function/duties of the Officers/officials of the department and instruction under various Acts, the department has deputed one Excise and Taxation Officer as Contact Officer.</p> <p>Any Public person can have required information from him permitted under relevant Acts</p>	<p>On all weekly working days during office hours.</p>

ANNEXURE- 16
PUBLICATION OF INFORMATION REGARDING ITEMS SPECIFIED IN
RULE 4(1)(b)(xvi) OF THE RIGHT TO INFORMATION ACT, 2005

(Names, designations and other particulars of the Public Information Officers)

Excise and Taxation Department, U.T., Chandigarh.

Sr. No.	Name of the Central Publication Information Officer	Designation	Telephone Number (office)/Mobile	Residential Address	Assistant Central Publication information Officer	Telephone Number (Office/Residence)	Residential Address
1	Sh. Magnesh Sethi	Asstt Excise and Taxation Commissioner , U.T., Chandigarh	2702928 /998889 8789	#853, Sector-12, Panchkula	Sh. Kewal Singh Walia,	2703019 /9872000 011	House No. 128, Sector-27A, Chandigarh