

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 14th February, 2024

**No. S.O. 10/P.A.5/2017/S. 148/2024 .-** In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to amend the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.93/P.A.5/2017/S.148/2017, dated the 28th November, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 28th November, 2017, namely:-

**AMENDMENT**

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

**VIKAS PRATAP,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.