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

NOTIFICATION

The 25th March, 2022

No. S.O. 22/P.A.5/2017/Ss. 9, 11, 15 and 148/2022.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of 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 the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/2017/S.11/2017, dated the 30th June, 2017 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017).”;
- (iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017).”

2. This notification shall come into force on and with effect from 1st day of January, 2022.

A.VENU PRASAD,
Additional Chief Secretary(Taxation)
to Government of Punjab,
Department of Excise and Taxation.