

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

**NOTIFICATION**

The 14th February, 2024

**No.S.O. 12/P.A.5/2027/S. 158A/2024.**— In exercise of the powers conferred by section 158A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 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 notify “Account Aggregator” as the systems with which information may be shared by the common portal based on consent under section 158A of the said Act.

Explanation: For the purpose of this notification, “Account Aggregator” means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

2. This notification shall be deemed to come into force on and with effect from the 1st day of October, 2023.

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