

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

NOTIFICATION

The 3rd September, 2019

No. S.O.101/P.A.5/2017/S.55/2019.- In exercise of the powers conferred by section 55 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 the recommendations of the Council, is pleased to specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable central tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Punjab Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall be deemed to have come into force with effect from the 1st day of July, 2019.

M.P. SINGH,

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