

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION II-BRANCH)

NOTIFICATION

The 5th September, 2019

No. S.O.96/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 11 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 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 (Extraordinary) Gazette, dated the 30th June, 2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(aa) to a local authority, an electrically operated vehicle meant to carry more than twelve passengers; or

Explanation: For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.

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

M.P. SINGH,

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