

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

**NOTIFICATION**

The 29th December, 2023

**No. S.O. 1/P.A.10/2023/S.1/2024.**—In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2023 (Punjab Act 10 of 2023), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint,—

- (a) the 1st day of October, 2023, as the date on which the provisions of sections 3 to 28 (except sections 16 to 21) of the said Act shall be deemed to have come into force;
- (b) the 1st day of August, 2023, as the date on which the provisions of sections 16 to 21 of the said Act shall be deemed to have come into force.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.