

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

NOTIFICATION

The 22nd December, 2023

No. S.O. 99/P.A.5/2017/Ss. 9 and 15/2023.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on 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.16/P.A.5/2017/S.9/2017, 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,-

- (i) in Schedule IV-
- (a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any	Specified actionable claim;
Chapter	<i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the PGST Act, 2017 means the actionable claim involved in or by way of—	
	(i) betting;	
	(ii) casinos;	
	(iii) gambling;	
	(iv) horse racing;	
	(v) lottery; or	
	(vi) online money gaming;"	

- (b) S. No. 228 and 229 and the entries relating thereto shall be omitted.
- (ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Punjab Goods and Service Tax Act, 2017 (Punjab Act No.5 of 2017), shall have the same meanings as assigned to them in the said Act."

1428 PUNJAB GOVT. GAZ. (EXTRA), DECEMBER 29, 2023
(PAUSA 8, 1945 SAKA)

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

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

3002/12-2023/Pb. Govt. Press, S.A.S. Nagar