

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

**NOTIFICATION**

The 22nd December, 2023

**No.S.O. 108/P.A.5/2017/S.54/2023** .- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of 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.29/P.A.5/2017/S.54/2017, 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, in the Table, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

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(1)	(2)	(3)
“6AA. 5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film;	Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

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2. This notification shall be deemed to have come into force on and with effect from the 20th day of October, 2023.

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