# **PART III**

# **GOVERNMENT OF PUNJAB**

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

## **NOTIFICATION**

The 23rd August, 2023

**No. S.O. 72/PGSTR/R.48/2023.-** In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 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.19/PGSTR/R.48/2021, dated, the 28th January, 2021 published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 28th January, 2021, namely:-

### AMENDMENT

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words "ten crore rupees", the words "five crore rupees" shall be substituted.

## VIKAS PRATAP,

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

2911/8-2023/Pb. Govt. Press, S.A.S. Nagar