PART III GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 28th December, 2021

No. S.O. 04/P.A.5/2017/S.11/Amd./2022.-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 notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 18/P.A.5/2017/S.11/2017, 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 Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

- "86. 1209 Seeds, fruit and spores, of a kind used for sowing

 Explanation: This entry does not cover seeds meant for any use other than sowing.";
- 2. This notification shall come into force on the 1st day of October, 2021.

A.VENU PRASAD,

Additional Chief Secretary (Taxation) to Government of Punjab,
Department of Excise and Taxation.