

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

NOTIFICATION

The 11th February, 2025

No. S.O. 9/P.A.5/2017/S.11/2025.- 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 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.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, -

- (a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| “105A. | 30 | Gene Therapy”; |
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- (b) after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii)The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’

2. This notification shall be deemed to have come into force on the 16th day of January,2025.

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