

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 3rd October, 2018

No. S.O.146 /P.A.5/2017/S.52/2018.-In exercise of the powers conferred by sub-section (1) of section 52 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 notify that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

This notification shall be deemed to have come into force on and with effect from the 20th September, 2018

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.