

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 3rd September, 2018

No. S.O.144/P.A.5/2017/Ss.1 and 51/2018.—In exercise of the powers conferred by sub-section (3) of section 1 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act. No.5 of 2017) and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.58/P.A.5/2017/Ss. 1 and 51/2017, dated the 01st October, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 12th October, 2017, except as respects things done or omitted to be done before such supersession, and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

M.P. SINGH,

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