

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 16th November, 2018

**No. G.S.R.86/P.A.5/2017/S.164/Amd.(23)/2018** .-In exercise of the powers conferred by section 164 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 rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

**RULES**

1. (1) These rules may be called the Punjab Goods and Services Tax (Fifteenth Amendment) Rules, 2018.  
(2) They shall be deemed to have come into force on and with effect from the 23rd October, 2017.
2. In the Punjab Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.86/P.A.5/2017/S.147/2017, dated the 14th November, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 21st November, 2017 or Notification No. S.O.88/P.A.5/2017/S.11/2017, dated the 14th November, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 21st November, 2017 or Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 or Notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),

*vide* number G.S.R 1272(E), dated the 13th October, 2017 or Notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017.”.

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