

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

**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 13/P.A.5/2017/Ss.9,11,15 and 148/2025.**- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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.37/P.A.5/2017/s.11/2017, dated the 30<sup>th</sup> June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

(i) In the said notification, in the table, -

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification,

(A) item (w) shall be omitted with effect from the 1<sup>st</sup> day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

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

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