

**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. 15/P.A.5/2017/S.9/2025.**- In exercise of the powers conferred by sub-section (5) of section 9 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.21/P.A.5/2017/S.9/ 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**

1. In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely,-

“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017-Central Tax (Rate) dated 28.06.2017.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2025.

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