

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

NOTIFICATION

The 24th October, 2019

No. S.O.113/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 11 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. 20/P.A.5/2017/S.11/2019, dated the 28th February, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 6th March, 2019, namely:-

AMENDMENT

In the said notification, -

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
- (ii) in the opening paragraph, for the word and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely:—

“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2019.

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