

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

**NOTIFICATION**

The 24th October, 2019

**No.S.O.114/P.A.5/2017/Ss. 9, 11 and 16/Amd./2019.**-In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (herein after referred to as the "said Act"), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019, dated the 08th April, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 11th April, 2019, namely:-

**AMENDMENT**

In the said notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water";
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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.