

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

**NOTIFICATION**

The 24th October, 2019

**No. S.O. 121/P.A.5/2017/S.148/Amd./2019.-** In exercise of the powers conferred by 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.22 /P.A.5/2017/S.148/2018, dated the 27th February, 2018, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 07th March, 2018,namely:-

**AMENDMENT**

After paragraph 1, the following explanation shall be inserted, namely: -

“Explanation-

Nothing contained in this notification shall apply where development rights are supplied on or after 01.04.2019.”.

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.