

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

**NOTIFICATION**

The 24th October, 2019

**No. S.O.123/P.A.5/2017/S.7/2019.-** In exercise of the powers conferred by sub-section (2) of section 7 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 notify that the following activities or transactions undertaken by the State Government, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of liquor licence, against consideration in the form of license fee or application fee or by whatever name it is called.”

2. This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2017.

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