
PART- III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th April, 2019

No. S.O.36/P.A.5/2017/S.23/Amd./2019.— In exercise of the powers conferred by sub-section (2) of section 23 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.92/P.A.5/2017/S.23/2017, dated the 28th November, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 04th December, 2017, namely: -

AMENDMENT

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

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

M.P. SINGH,

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