
PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 30th June, 2017

No. S.O.34/P.A.5/2017/S.11/2017.- 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods as determined under sub-rule (5) of rule 32 of the Punjab Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act.

2. This notification shall come into force on and with effect from the 1st day of July, 2017.

A. VENU PRASAD,

Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.