
PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th March, 2022

No. S.O. 21/P.A.5/2017/Ss. 9, 11, 15, 16 and 148/2022.-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and 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 being satisfied that it is necessary in the public interest so to do, 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 17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017,namely:-

AMENDMENT

In the said notification, in the TABLE, - (i) against serial number 3,-

- (1) in column (3),in the heading “Description of Service”, in items (iii),(vi),(ix) and (x),for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
 - (2) in column (3),in the heading “Description of Service”, in item (vii),for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
 - (3) in column (5),in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;
- (i) against Serial number 26,in column (3), in the heading “Description of Service”,in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.

2. This notification shall come into force on and with effect from the 1st day of January, 2022.

A.VENU PRASAD,

Additional Chief Secretary (Taxation)

to Government of Punjab,

Department of Excise and Taxation.