

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

**NOTIFICATION**

The 9<sup>th</sup> May, 2023

**No. G.S.R. 57/P.A.5/2017/S.164/Amd.(64)/202** .- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act 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 rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**RULES**

(1) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 1<sup>st</sup> day of December, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules),

rule 122 shall be omitted.

3. In the said rules, rules 124 and 125 shall be omitted.

4. In the said rules, in rule 127,-

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted.

5. In the said rules, rule 134 shall be omitted.

6. In the said rules,

(a) rule 137 shall be omitted;

(b) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

‘(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the  
Act ;’.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.