

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 8th February , 2019

No. S.O.10/P.A.5/2017/Ss.1 and 51/Amd./2019.— In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), hereafter in this notification referred to as the said Act, 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.144/P.A.5/2017/Ss.1 and 51/2018, dated the 03rd September, 2018, published in the Punjab Government (Extraordinary) Gazette, Part III, dated the 05th October, 2018, namely:—

AMENDMENT

In the said notification at the end, the following proviso shall be added, namely:-

“Provided that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”.

This notification shall be deemed to have come into force on and with effect from the 05th day of November, 2018.

M.P. SINGH,

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