# **PART III**

## **GOVERNMENT OF PUNJAB**

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

#### **NOTIFICATION**

The 30th June, 2017

**No.S.O.** 25/PGSTR/2017/R.26/ 2017. - In pursuance of the provisions of sub-rule (1) of rule 26 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the following modes of verification, for the purpose of said rule, namely:-

- "(i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Electronic verification code generated through net banking login on the common portal;
- (iii) Electronic verification code generated on the common portal."

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of issuing the said document.

2. This notification shall be deemed to have come into force on and with effect from the 23rd day of June, 2017.

## A. VENU PRASAD,

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

1281/06-2017/Pb. Govt. Press, S.A.S. Nagar