

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

The 21<sup>st</sup> August, 2024

**No. S.O. 35/P.A.5/2017/S.52/2024.-** In exercise of the powers conferred by sub-section (1) of section 52 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 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 amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.146 /P.A.5/2017/S.52/2018, dated the 3<sup>rd</sup> of October,2018 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 5<sup>th</sup> of October,2018, namely:-

**AMENDMENT**

In the said notification, for the words “half per cent,” the figure and word “0.25 per cent,” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 10<sup>th</sup> day of July, 2024.

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