

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

NOTIFICATION

The 21st August, 2024

No. S.O. 36/P.A.5/2017/S.11/2024.-In exercise of the powers conferred by sub-section (1) of section 11 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.18/P.A.5/2017/S.11/2017, 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, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”

2. This notification shall be deemed to have come into force on and with effect from the 15th day of July, 2024.

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