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- (ii) under the heading, captioned as "B-Dissolution of-", for the words "Fifty rupees", the words "One Hundred rupees" shall be substituted;
- (13) in entry 48,-
- (i) against item (a), for the words "Five hundred rupees", the words " One thousand rupees" shall be substituted;
- (ii) against item (b), for the words "Five hundred rupees", the words " One thousand rupees" shall be substituted;
- (iii) against item (c), for the words "One thousand rupees", the words " Two thousand rupees" shall be substituted;
- (iv) against item (d), for the words "One thousand rupees", the words " Two thousand rupees" shall be substituted;
- (v) against item (e), for the words "Two thousand rupees", the words " Four thousand rupees" shall be substituted; and
- (vi) against item (g), for the words "Three hundred fifty rupees", the words "Seven hundred rupees" shall be substituted;
- (14) In entry 57, against item (b), for the words "Forty rupees", the words "Eighty rupees" shall be substituted;
- (15) in entry 58, under the heading, captioned as "Exemptions", against item B, for the words "Sixty rupees", the words "One hundred twenty rupees" shall be substituted; and
- (16) in entry 64,-
- (i) against item A, for the words "Ninety rupees", the words "One hundred eighty rupees" shall be substituted; and
- (ii) against item B, for the words "Sixty rupees", the words "One hundred twenty rupees" shall be substituted.

V.P. SINGH BADNORE,
Governor of Punjab.

S.K. AGGARWAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 28th January, 2019

No. S.O.5/P.A.5/2017/S.96/Amd./2019.- In exercise of the powers conferred by section 96 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 107/P.A.5/2017/S.96/2017, dated 07th December, 2017 namely:-

AMENDMENT

In the said notification, for serial No. 1 and entries relating thereto, the following shall be substituted, namely:-

- “I. Ms. Parul Garg, Joint Commissioner, CGST appointed by the Central Government; and”.

M.P. SINGH,

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