

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

NOTIFICATION

The 21st September, 2021

No. S.O. 99/P.A.5/2017/Ss. 9, 11, 15, 16 and 148/2021 .- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. SO.17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017, published in the Gazette of Punjab(Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -
“ *Provided* that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.
3. This notification shall be deemed to have come into force on and with effect from 14th June, 2021.

A. VENU PRASAD,
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.