

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

NOTIFICATION

The 22nd March, 2021

No. S.O. 42/ZP.A.5/2017/S.164/2021.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with clause (c) of rule 9 and rule 25 of the Punjab Goods and Service Tax (Amendment), Rules, 2019 (hereinafter referred to as the rules), made vide Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(31)/2019, dated the 29th October, 2019, published in the Punjab Government Gazette, (Extraordinary) Part III, dated the 29th October, 2019, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 21st day of April, 2020, as the date from which the said provisions of the rules, shall be deemed to have come into force.

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