
PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 30th June, 2017

No. S.O.22/PGSTR/2017/R.26/ 2017.- In pursuance of the provisions of sub-rule (3) of rule 26 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to notify the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Bank account based One Time Password (OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of issuing the said document.

2. This notification shall be deemed to have come into force on and with effect from the 23rd day of June, 2017.

A. VENU PRASAD,

Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.