

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th September, 2017

No. S.O.54/P.A.5/2017/S.68/2017.- In exercise of the powers conferred by sub-section (1) of section 68 of Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with rule 138 of The Punjab Goods and Service Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to specify that the owner or person in charge of conveyance carrying any consignment of goods, shall carry with him a goods vehicle record, goods receipt, a trip sheet or a log-book, as the may be, and a tax invoice or bill of supply or delivery challan, as the case may be containing such particulars as prescribed under rules 46 and 55 of the said rules, in respect of such supply of such goods in the course of business or in furtherance of business, as are being carried in the goods vehicle and produce a copy each of the aforesaid documents to a Proper Officer checking the vehicle at any place.

ANURAG AGARWAL,

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