

PART-III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 6th February, 2023

No. S.O. 16/PGSTR/2017/R.48/2023.-In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, (hereafter in this notification referred to as the said Rules) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 19/PGSTR/2017/R.48/2021, dated the 28th January, 2021, namely:—

AMENDMENT

In the said notification, in the first paragraph, with effect from the 1st day of October, 2022, for the words “twenty crore rupees”, the words “ten crore rupees” shall be substituted.

VIKAS PRATAP,

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.