

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

**NOTIFICATION**

The 22nd March, 2021

**No. S.O. 44/P.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 rule 3 of the Punjab Goods and Services Tax (Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide Notification No. GSR 77/PA5/2017/S.164/Amd, (36)/ 2020, dated the 28th September, 2020, published in the Punjab Government Gazette, (Extraordinary) Part III, dated the 5th October, 2020, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

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