

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

**NOTIFICATION**

The 22nd March, 2021

**No. S.O. 46/P.A.16/2020/S.1/2021.-** In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020 (Punjab Act No. 16 of 2020) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to appoint the 18th day of May, 2020, as the date from which the provisions of sections 2 and 13 of the said Act, 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.