

PART-III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 6th February, 2023

No. S.O.23/P.A.5/2017/S.148/2023.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council is pleased to rescind the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.74/P.A.5/2017/S.148/2018, dated the 21st May, 2018, with effect from the 1st day of October, 2022 published in the Gazette of Government of Punjab, Extraordinary, dated the 21st May, 2018 except as respects things done or omitted to be done before such rescission.

2. This notification shall be deemed to have come into force on and with effect from 28th day of September, 2022.

VIKAS PRATAP,

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.