

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 28th February, 2019

No. S.O. 24/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette(Extraordinary), Part III, dated the 30th June, 2017, is pleased to insert the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.* -Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall be deemed to have come into force on the 1st day of January, 2019.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.