PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 27th February, 2018

No. S.O.18/P.A.5/2017/S.6/2018.-In exercise of the powers conferred by sub-section (1) of section 6 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the "PGST Act"), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, on and with effect from 23rd January, 2018, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, notification No.S.O.76/P.A.5/2017/S.6/2017 dated 01st November, 2017, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 07th November, 2017, namely:-

AMENDMENT

In the said notification, after the words and figures "read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.", the words, figures, brackets and letter 'except sub rules (1) to (8) and sub rule (10) of rule 96 of Punjab Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers." shall be added.

M.P. SINGH,

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

1453/3-2018/Pb. Govt. Press, S.A.S. Nagar

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