PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 12th November, 2021

No. S.O. 130/PGSTR/2017/R.48/Amd./2021.— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 19/PGSTR/2017/R.48/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th March, 2021, namely:—

AMENDMENT

- 1. In the said notification, in the first paragraph, after the words "notify registered person, other than", the words "a Government department, a local authority," shall be inserted.
- 2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to Government of Punjab, Department of Excise and Taxation.

2456/12-2021/Pb. Govt. Press, S.A.S. Nagar