## (ASVN 1, 1946 SAKA)

# PART III GOVERNMENT OF PUNJAB

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

### **NOTIFICATION**

The 19th September, 2024

No. S.O. 51/P.A.5/2017/Ss. 2 and 5/2024.- In supersession of the Government of Punjab, Department of Excise and Taxation, notification No. S.O. 26/P.A.5/2017/Ss. 2 and 5/2022, dated the 30th March,2022, published in the Punjab Government Gazette(Extraordinary), dated the 4th April, 2022 and in pursuance of the provisions of section 5 read with clause (99) of section 2 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), I, Varun Roojam, IAS, Commissioner of State Tax, Punjab hereby confer the powers specified in column 3 of the Schedule given below, on the officers specified in column 2 to be executed within the jurisdiction specified in column 4 of the said Schedule, namely:-

### **SCHEDULE**

| Serial<br>No. | Designation of the officer           | Extent of powers   | Jurisdiction              |
|---------------|--------------------------------------|--|---------------------------|
| 1             | 2                                    | 3  | 4                         |
| 1.            | Additional Commissioner of State Tax | Revisional Authority under section<br>108 of the said Act for orders<br>passed by the Joint Commissioner<br>of State Tax.  | State of Punjab           |
| 2.            | Joint Commissioner of State Tax      | Revisional Authority under section<br>108 of the said Act for orders passed<br>by the officers of the rank of<br>Deputy Commissioner of State Tax.                             | State of Punjab           |
| 3.            | Deputy Commissioner<br>of State Tax  | Revisional Authority under section<br>108 of the said Act for orders passed<br>by the officers of the rank of<br>Assistant Commissioner of State Tax<br>and State Tax Officer. | Division in which posted. |

<sup>2.</sup> This notification shall come into force on and with effect from the date of its publication in the Official Gazette.

### VARUN ROOJAM,

Commissioner of State Tax, Punjab.