

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)
NOTIFICATION

The 11th February, 2025

No. S.O. 14/P.A.5/2017/S.9/2025.- In exercise of the powers conferred by sub-section (3) of section 9 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, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/ 2017, dated the 30th June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

2. This notification shall be deemed to have come into force on the 16th day of January, 2025.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.