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

NOTIFICATION

The 25th March, 2022

No. S.O. 23/P.A.5/2017/S.9/2022.- In exercise of the powers conferred by sub-section (5) 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 being satisfied that it is necessary in the public interest so to do, 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.21/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

1. In the said notification,-
 - (i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;
 - (ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”;
 - (iii) in the Explanation, -
 - (a) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures, “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;
 - (b) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation

(CHTR 11, 1944 SAKA)

service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force on and with effect from the 1st day of January, 2022.

A.VENU PRASAD,

Additional Chief Secretary(Taxation)

to Government of Punjab,

Department of Excise and Taxation.