

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 30th June, 2017

**No. S.O.19 /P.A.5/2017/S.54/ 2017.-** In exercise of the powers conferred by sub-section (3) of section 54 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 notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II to the said Act.

2. This notification shall come into force on and with effect from the 1st day of July, 2017.

**A. VENU PRASAD,**

Financial Commissioner Taxation and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.