

PART III

GOVERNMENT OF PUNJAB

OFFICE OF THE COMMISSIONER OF STATE TAX

NOTIFICATION

The 30th March, 2022

No. S.O. 26/P.A.5/2017/Ss. 2 and 5/2022.— 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, Nilkanth S. Avhad, IAS, Commissioner of State Tax, Punjab hereby authorises the Additional Commissioner of State Tax for decisions or orders passed by the Deputy Commissioner of State Tax or Joint Director Enforcement or Assistant Commissioner of State Tax or State Tax Officer, as the Revisional Authority under section 108 of the said Act.

NILKANTH S. AVHAD,

Commissioner of State Tax, Punjab.