



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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|                   | <i>Nil</i>   |              |
| <b>Part - III</b> | <b>Delegated Legislation</b>   |              |
|                   | Notification No.S.O.307/P.A.13/2025/S.1/<br>2025 dated 23.10.2025 appointing the 1st<br>day of October, 2025, as the date on which<br>provisions of the Punjab Goods and Services<br>Tax (Amendment) Act, 2025 shall come into<br>force. | .. 1467      |
| <b>Part - IV</b>  | <b>Correction Slips, Republications and<br/>Replacements</b>   |              |
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**PART-III**

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

**NOTIFICATION**

The 23rd October, 2025

**No.S.O.307/P.A.13/2025/S.1/2025.-** In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2025 (Punjab Act No. 13 of 2025), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to appoint the 1st day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section 2, sections 3 to 5 and sections 7 to 15 of the said Act, shall come into force.

Sd/-

**AJIT BALAJI JOSHI,**  
Administrative Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.