



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, FRIDAY, JANUARY 2, 2026

(PAUSA 12, 1947 SAKA)

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PART III

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

NOTIFICATION

The 23rd December, 2025

No. S.O. 1/P.A.5/2017/S.11/2026.- In exercise of the powers conferred by sub-section (1) of section 11 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. 20/P.A.5/2017/S.11/2019, dated the 28th February, 2019, published in the Punjab Government Gazette (Extraordinary), dated the 6th March, 2019, namely: -

AMENDMENT

In the said Notification, in the Explanation, for clause (c), the following clause shall be substituted, namely:-

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table 1 of notification No.45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 sub-section (i);".

2. This notification shall be deemed to have come into force on the 1st day of November, 2025.

Sd/-

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