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

**NOTIFICATION**

The 17th June, 2023

**No. S.O. 47/P.A.5/2017/S.11/2023.**-In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on 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.18 /P.A.5 /2017 /S.11 / 2017 dated the 30th June, 2017, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 30th June, 2017, namely: -

**AMENDMENT**

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.