# PART III

# **GOVERNMENT OF PUNJAB**

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

## **NOTIFICATION**

The 17th June, 2023

**No. S.O. 45/P.A.5/2017/S.9/2023.-**In exercise of the powers conferred by sub-section (3) of section 9 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. 35/P.A.5/2017/S.9/2017, 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 Explanation, in clause (h), for the words "and State Legislatures" the words ", State Legislatures, Courts and Tribunals" shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 01st March, 2023.

## VIKAS PRATAP,

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