PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 29th November, 2017

No. S.O.95/P.A.5/2017/S.9/2017.-In exercise of the powers conferred by sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment on and with effect from 22nd August, 2017 in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.21/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 first paragraph, after clause (ii), the following clause shall be inserted, namely:-

"(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Act.".

M.P. SINGH,

Additional Chief Secretary-cum-Financial Commissioner (Taxation) to Government of Punjab, Department of Excise and Taxation.

1386/12-2017/Pb. Govt. Press, S.A.S. Nagar