

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 29th November, 2017

No. S.O.97/P.A.5/2017/S.9/2017.-In exercise of the powers conferred by sub-section (3) of section 9 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 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.35/P.A.5/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,-

- (i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)”, the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

M.P. SINGH,

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