
PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The June, 2017

No. S.O.13/P.A.5/2017/S.23/2017.-In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other power enabling him in this behalf, the Governor of Punjab is pleased to specify the persons who are engaged only in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall be deemed to have come into force on the 23rd day of June, 2017.

A. VENU PRASAD,

Financial Commissioner and
Secretary to Government of Punjab,
Department of Excise and Taxation