

**PART III**

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

**ORDER**

The 10th January, 2018

**THE PUNJAB GOODS AND SERVICES TAX  
(REMOVAL OF DIFFICULTIES) ORDER, 2018**

**ORDER NO.1 OF 2018**

**No. S.O. 02/P.A.5/2017/S.172/2018.-** Whereas, certain difficulties have arisen in giving effect to the provisions of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, namely:-

1. This Order may be called the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2018.
2. For the removal of difficulties,-
  - (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein; and
  - (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner Taxation to  
Government of Punjab, Department of  
Excise and Taxation.