

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 25th June, 2018

No. G.S.R.42/P.A.5/2017/S.164/Amd. (15)/2018.-In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all others powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Seventh Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force on and with effect from the 1st February, 2018.
2. In the Punjab Goods and Services Tax Rules, 2017, in rule 138,-
 - (i) in sub-rule (1), for explanation I, the following shall be substituted, namely:-

" Explanation I. – For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.57/P.A.5/2017/S.23/2017, dated the 3rd October, 2017."; and
 - (ii) in sub-rule (14), for clause (d) and clause (e), the following shall be substituted, namely:-

"(d) in respect of movement of goods and within such areas in a State and for values not exceeding such amount as the Commissioner of State Tax in consultation with the Principal Chief Commissioner/ Chief Commissioner of Central Tax, may notify;

(e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to Government of Punjab, Department

(ASAR 6, 1940 SAKA)

of Excise and Taxation, Notification No.S.O.18/P.A.5/2017/S.11/2017,
dated the 30th June, 2017;".

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