

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 27th February, 2018

No. S.O.27/P.A.5/2017/S.11/2018.- In exercise of the powers conferred by sub-section (1) and sub-section (3) of section 11 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, on and with effect from 25th January, 2018, is pleased to make the amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.102/P.A.5/2017/S.11/2017 dated the 1st December, 2017 published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 06th December, 2017, namely:-

AMENDMENT

In the said notification, -

- (1) in the Table, -
 - (a) against serial number 1, -
 - (i) under column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;
 - (ii) under column (4), in item (i), in sub-item (b), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research” shall be substituted;
 - (b) against serial numbers 2 and 4, under column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research” shall be substituted.
- (2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted,

namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

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

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