

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 29th November, 2017

No. S.O.94/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) 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, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, 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,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted on and with effect from 22nd August, 2017, namely:-

(1)	(2)	(3)	(4)	(5)
“9A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.”;

(b) for serial number 9B and entries relating thereto the following serial numbers and entries shall be substituted on and with effect from 29th September, 2017, namely:-

(1)	(2)	(3)	(4)	(5)
“9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries)	Nil	Nil.”;

(c) after serial number 9B and the entries relating thereto, the following shall be inserted on and with effect from 13th October, 2017, namely :-

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil”;

(d) after serial number 11 and the entries relating thereto, the following shall be inserted on and with effect from 22nd August, 2017, namely:-

(1)	(2)	(3)	(4)	(5)
“11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”;

(e) against serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)” shall be substituted on and with effect from 22nd August, 2017;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima

Yojana (PMFBY)” shall be substituted on and with effect from 22nd August, 2017;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted on and with effect from 22nd August, 2017, namely:-

“(iii) 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.