PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION
The 1st November, 2017

No.S.O. 69/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 the
recommendations of the Council, is pleased to make the following amendment in the Gov-
ernment of Punjab, Department of Excise and Taxation, Notification No.S.O.18/P.A.5/2017/
S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraor-
dinary), Part III, dated the 30th June, 2017, namely:--

AMENDMENT

In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and
the entries shall be inserted, namely: -

“122A 4907 Duty Credit Scrips”;

(ii) after S. No. 149 and the entries relating thereto, the following serial number and
the entries shall be inserted, namely: -

“150 - Supply of goods 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”;

(B) in the Explanation, after clause (iv), the following clause shall be inserted, namely:--

“(v) The phrase “Government Entity” shall mean an authority or a board or any other
body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with ninety percent or more participation by way of equity or control, to carry out a
function entrusted by the Central Government, State government, Union territory or a local authority.”.

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

1368/11-2017/Pb. Govt. Press, S.A.S. Nagar