

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 27th February, 2018

**No. S.O. 21/P.A.5/2017/S.9/ 2018.**-In exercise of the powers conferred by sub-section (3) of section 9 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, on and with effect from 25th January, 2018, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/2017 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, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.";

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -  
'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

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