

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 1st November, 2017

No.S.O.76/P.A.5/2017/S.6/2017.- In exercise of the powers conferred by sub-section (1) of section 6 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as “PGST Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the PGST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

M.P. SINGH,

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