



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, WEDNESDAY, JANUARY 17, 2018
(PAUSA 27, 1939 SAKA)

LEGISLATIVE SUPPLEMENT

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PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 17th January, 2018

No.4-Leg./2018.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 22nd day of December, 2017, is hereby published for general information:-

**THE MAHARAJA RANJIT SINGH PUNJAB TECHNICAL
UNIVERSITY (SECOND AMENDMENT) ACT, 2017.**

(Punjab Act No. 4 of 2018)

AN

ACT

further to amend the Maharaja Ranjit Singh Punjab Technical University Act, 2014.

BE it enacted by the Legislature of the State of Punjab in the Sixty-eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Maharaja Ranjit Singh Punjab Technical University (Second Amendment) Act, 2017. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Maharaja Ranjit Singh Punjab Technical University Act, 2014 (hereinafter referred to as the principal Act), in section 5, for sub-section (2), the following sub-section shall be substituted, namely:- Amendment in section 5 of Punjab Act 5 of 2015.

“(2) Notwithstanding anything contained in any other law for the time being in force, one-time choice shall be given to the colleges which come under the territorial limits of the University to get themselves affiliated with the University of their choice i.e. either with the I.K. Gujral Punjab Technical University, Jalandhar or the Maharaja Ranjit Singh Punjab Technical University, Bathinda. Such one-time choice may be exercised by the concerned college within a period of six months from the date of publication of this Act. However, the new colleges, established within the territorial limits specified in sub-section (1), on or after the date of publication of

this Act shall be affiliated with the Maharaja Ranjit Singh Punjab Technical University, Bathinda:

Provided that all such students, who were admitted during the academic session 2015-16 in any college affiliated to the University, may exercise their option to study for any degree or diploma examination, with the I.K. Gujral Punjab Technical University, Jalandhar by continuing to study in the existing college and in that case, the degree or diploma shall be awarded by the I.K. Gujral Punjab Technical University, Jalandhar.”

3. In the principal Act, in section 20, sub-section (2) shall be omitted. However, such omission, shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred by virtue of the sub-section so omitted.

Amendment in section 20 of Punjab Act 5 of 2015.

VIVEK PURI,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART III

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

ORDER

The 10th January, 2018

**THE PUNJAB GOODS AND SERVICES TAX
(REMOVAL OF DIFFICULTIES) ORDER, 2018**

ORDER NO.1 OF 2018

No. S.O. 02/P.A.5/2017/S.172/2018.- Whereas, certain difficulties have arisen in giving effect to the provisions of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, namely:-

1. This Order may be called the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2018.
2. For the removal of difficulties,-
 - (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein; and
 - (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

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