

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 12th November, 2021

No. S.O. 132/P.A.5/2017/S.128/2021.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter referred to as said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 57/P.A.5/2017/S.128/2021, dated the 21st May, 2020, published in the Punjab Government Gazette (Extraordinary), dated the 25th May, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of Notification No. S.O 20/PGSTR/2017/R.46/2021, dated the 28th January, 2021, published in the Punjab Government Gazette, dated the 5th February, 2021, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2021.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.