

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 25th August, 2020

No. S.O. 36/PGSTR/2017/R.46/2020.-In exercise of the powers conferred by the sixth proviso to rule 46 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall be deemed to have come into force from the 1st day of April, 2020.

A.VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.