

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

NOTIFICATION

The 19th September, 2024

No. S.O. 50/P.A.5/2017/S.168A/2024.- In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereinafter referred to as the said Act) and all other powers enabling him in this behalf and in partial modification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette, Part-III, dated the 9th April, 2021, No. S.O. 77/P.A.5/2017/S.168A/2021, dated the 7th July, 2021, published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 15th July, 2021, No. S.O. 20/P.A.5/2017/S.168A/2023, dated the 6th February, 2023, published in the Punjab Government Gazette, Part-III, dated the 10th February, 2023 and No. S.O. 71/P.A.5/2017/S. 168A/2023, dated the 23rd August, 2023 published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 25th August,2023, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to extend the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024; and
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

2. This notification shall be deemed to have come into force on and with effect from the 28th day of December, 2023.

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