

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 24th February, 2025

No. G.S.R. 4/P.A.5/2017/S.164/Amd.(73)/2025.— In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the Punjab Goods and Services Tax Rules, 2017, namely: —

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (First Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely:-

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in **Part B** of **FORM GST REG-12.**”

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures **“FORM GST REG-10”**, the words, letters and figures **“or in the intimation furnished by the composition taxpayer in FORM GST CMP-02”** shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in sub-rule (4), after the words **“common portal”**, the words, figures and letters **“as per rule 16A”** shall be inserted.

5. In the said rules, with effect from a date to be notified, for **FORM REG-12**, the following form shall be substituted, namely:-

“FORM GST REG-12

[See rule16(1), 16A]

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto
Registration/Temporary Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted											
1.	Name and Legal Name, if applicable										
2.	Gender	Male/Female/Other									
3.	Father's Name										
4.	Date of Birth	DD/MM/YYYY									
5.	Address of the Person	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">Building No./Flat No.</td></tr> <tr><td>Floor No.</td></tr> <tr><td>Name of Premises/Building</td></tr> <tr><td>Road/Street</td></tr> <tr><td>Town/City/Locality/Village</td></tr> <tr><td>Block/Taluka</td></tr> <tr><td>District</td></tr> <tr><td>State</td></tr> <tr><td>PIN Code</td></tr> </table>	Building No./Flat No.	Floor No.	Name of Premises/Building	Road/Street	Town/City/Locality/Village	Block/Taluka	District	State	PIN Code
Building No./Flat No.											
Floor No.											
Name of Premises/Building											
Road/Street											
Town/City/Locality/Village											
Block/Taluka											
District											
State											
PIN Code											
6.	Permanent Account Number of the person, if Available										
7.	Mobile No.										
8.	Email Address										
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./ Aadhaar No./Other)										
10.	Reasons for temporary registration										
11.	Effective date of registration/temporary ID										
12.	Registration No./Temporary ID										

13. Details of Bank Accounts(s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account1

Account Number	
Type of Account	IFSC
Bank Name	
Branch	To be auto-populated (Edit mode)
Address	

PUNJAB GOVT. GAZ.(EXTRA), FEBRUARY 26, 2025
(PHGN 7, 1946 SAKA)

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Note- Add more bank accounts.

(Upload of Seizure Memo/Detention Memo/Any other supporting documents)	
<<You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.	

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./Flat No.
		Floor No.
		Name of Premises/Building
		Road/Street
		Town/City/Locality/Village
		Block/Taluka
		District
		State
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

12. Details of Bank Accounts(s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account

Account Number																		
Type of Account														IFSC				
Bank Name																		
Branch	To be auto-populated (Edit mode)																	
Address																		

Note- Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.	

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