

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

NOTIFICATION

The 26th April, 2022

No. S.O. 32/P.A.5/2017/Ss.50 and 148/Amd./2022.- In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 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 amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 24 /P.A.5/2017/Ss.50, 54 and 56/ 2017, dated the 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9	April, 2021

		per cent for the next 30 days, and 18 per cent thereafter
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter
		May, 2021
		March, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter
		April, 2021
		May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter
		Quarter ending March, 2021".

2. This notification shall be deemed to have come into force on and with effect from the 18th day of May, 2021.

K A P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.