
PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise And Taxation-II Branch)

NOTIFICATION

The 18th December, 2020

No. S.O. 60/P.A.5/2017/S.148/2020.- In exercise of the powers conferred by 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 hereby pleased to notify the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within the period of thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2020.

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