

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

NOTIFICATION

The 18th December, 2020

No. S.O. 62/P.G.S.T.R./2017/R.46/Amd./2020 .-In exercise of the powers conferred by the first 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 hereby pleased to make the following amendment in the notification of the Government of Punjab in the Department of Excise and Taxation . No. S.O. 23 /PGSTR/2017/R.46/2017, dated the 30th June , 2017 , published in the Gazette of Punjab , Extraordinary , Part III , dated the 30th June , 2017, namely :-

AMENDMENT

In the said notification , with effect from the 01st day of April , 2021 , for the Table, the following shall be substituted , namely , -

Table

"

serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crore	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code , as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons . "

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