

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

NOTIFICATION

The 15th December, 2023

No. S.O. 91/P.A.5/2017/S.44/2023.- In exercise of the powers conferred by the first proviso to section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of July, 2023.

ARSHDEEP SINGH THIND,
Commissioner of State Tax, Punjab.