

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

**NOTIFICATION**

The 3rd September, 2019

**No. S.O.99 /P.A.5/2017/S.148/2019.-** In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as “the said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the persons registered under section 24 of the said Act read with rule 14 of the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

This notification shall be deemed to have come into force from the 28th day of June, 2019.

**M.P. SINGH,**

Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation