

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th August, 2020

No. G.S.R. 66/P.A.5/2017/S.164/Amd.(34)/2020.- In exercise of the powers conferred by section 164 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 recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2020.
- (2) They shall be deemed to have come into force on 13th December, 2019.
2. In the Punjab Goods and Services Tax Rules, 2017, in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-
“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.
- (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
- (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.

A.VENU PRASAD,

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