

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 25th August, 2020

**No. S.O. 34/PGSTR/2017/R.48/2020.**-In exercise of the powers conferred by sub-rule (4) to rule 48 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 pleased to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall be deemed to have come into force from the 1st day of April, 2020.

**A.VENU PRASAD,**

Financial Commissioner (Taxation) and Secretary to

Government of Punjab,

Department of Excise and Taxation.