

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 27th August, 2020

**No. S.O. 40/P.A.5/2017/S.25/2020.-** In exercise of the powers conferred by sub-section (6C) of section 25 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 the recommendations of the Council, is pleased to notify the date of coming into force of this notification as the date, from which the -

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family, shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Punjab Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

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

**A. VENU PRASAD,**

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