

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

NOTIFICATION

The 9th May, 2023

No. G.S.R. 56/P.A.5/2017/S.164/Amd.(63)/2023.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act 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 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 Punjab Goods and Services Tax (Fourth Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 15th day of November, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017, in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

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