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

**NOTIFICATION**

The 8th May, 2023

**No. S.O. 37/P.A.5/2017/S.128/Amd./2023.**-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017) (hereinafter referred to in this notification 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 make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.7/P.A.5/2017/S.128/2018, dated the 7th February, 2018, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 16th February, 2018, namely :-

**AMENDMENT**

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: -

"Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2021- 22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022."

2. This notification shall be deemed to have come into force on and with effect from 26th day of May, 2022.

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