

---

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 14th December, 2018

**No. G.S.R. 90/P.A.5/2017/S.164/Amd.(25)/2018.**-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab act No.5 of 2017) (hereinafter in this notification referred to as the 'said Act') read with section 45 of the said Act and rule 81 of the Punjab Goods and Services Tax Rules, 2017 (hereinafter in this notification referred to as the 'said rules'), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in **FORM GSTR-10** of the said rules till the 31st December, 2018.

This notification shall be deemed to have been issued on and with effect from the 26th October, 2018.

**M.P. SINGH,**

Additional Chief Secretary-cum-  
Financial Commissioner (Taxation) to Government  
of Punjab,  
Department of Excise and Taxation.