

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 9th May, 2019

No. S.O.61/P.A.5/2017/S.128/Amd./2019.— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)(hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and in supersession of the Government of Punjab, Department of Excise and Taxation, Notifications No. S.O.1/P.A.5/2017/S.128/2018, dated the 28th December, 2017, No. S.O.85/P.A.5/2017/Ss.47 and 128/2017, dated the 06th November, 2017 and No. S.O.91/P.A.5/2017/S.128/2017, dated the 28th November, 2017, except as respects things done or omitted to be done before such supersession, is pleased to waive the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

This notification shall be deemed to have come into force on and with effect from the 31st day of December, 2018.

M.P. SINGH,

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