

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

The 21<sup>st</sup> August, 2024

**No. S.O. 34/P.A.5/2017/S.44/2024.**- In exercise of the powers conferred by the first proviso to section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force on and with effect from the 10<sup>th</sup> day of July, 2024.

**VARUN ROOJAM,**  
COMMISSIONER OF STATE TAX.