
PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 9th May, 2019

No. S.O.62/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), 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 07th February, 2018, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 16th February, 2018, namely:—

AMENDMENT

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further 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-4** for the quarters from 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.