

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

NOTIFICATION

The 22nd March, 2021

No. S.O. 38/P.A.5/2017/S.128/2021.- 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), read with section 148 of 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.61/P.A.5/2017/S.128/Amd./2019, dated the 9th May, 2019, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019, namely:-

AMENDMENT

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

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:-

Table

S. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020

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| | April, 2020 | If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020 |
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| 3. Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year | February, 2020 | If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020 |
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| | March, 2020 | If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020 |
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| | April, 2020 | If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”. |
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| 2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020. | | |

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.