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

NOTIFICATION

The 22nd March, 2021

No. S.O. 40/P.A.5/2017/S.148/2021.-In exercise of the powers conferred by section 148 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.66/P.A.5/2017/S.148/2019, dated the 31st May, 2019, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019, namely:-

AMENDMENT

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Punjab Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Punjab Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from 3rd day of April, 2020.

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