

**PART-III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 17/P.A.5/2017/S.168A/2023.**-In partial modification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, and Notification No. S.O. 77/P.A.5/2017/S.168A/2021 dated the 7th July, 2021, and in exercise of the powers conferred by section 168A 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, on the recommendations of the Council, is pleased to notify that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended up to the 30th day of September, 2021.

2. This notification shall be deemed to have come into force on and with effect from the 29th day of August, 2021.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.