

**PART-III**

**GOVERNMENT OF PUNJAB**

**OFFICE OF THE COMMISSIONER OF STATE TAX**

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 19/P.A.5/2017/S.44/2023.**-In exercise of the powers conferred by the first proviso to section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2021-22 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 05th day of July, 2022.

**KAMAL KISHOR YADAV,**  
Commissioner of State Tax.