

**PART-III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 18/P.A.5/2017/Ss.50 and 148/2023.**-In exercise of the powers conferred by sub-section (1) of section 50 read with 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 notify the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in FORM GSTR-8, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

**TABLE**

<b>Serial Number</b>	<b>Class of registered persons</b>	<b>Months</b>	<b>Period for which interest is to be Nil</b>
(1)	(2)	(3)	(4)
1.	Electronic commerce operators having the Following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :— 1. 03AAECC3074B1CN 2. 03AACCF0683K1C2 3. 03AAICA3918J1C3	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

2. This notification shall be deemed to have come into force on and with effect from 07th day of June, 2022.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.