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

**NOTIFICATION**

The 22nd March, 2021

**No. S.O. 45/P.A.5/2017/S.168A/2021** .- 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, in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Punjab, on there commendations of the Council, is pleased to notify that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

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.