



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

	<b>Contents</b>	<b>Pages</b>
<b>Part - I</b>	<b>Acts</b>	
	<i>Nil</i>	
<b>Part - II</b>	<b>Ordinances</b>	
	<i>Nil</i>	
<b>Part - III</b>	<b>Delegated Legislation</b>	
	Notification No. G.S.R. 56/P.A.5/2017/ S.164/Amd.(71)/2024 dated 22.10.2024, containing amendment in the Punjab Goods and Services Tax Rules, 2017.	..657-658
<b>Part - IV</b>	<b>Correction Slips, Republications and Replacements</b>	
	<i>Nil</i>	

**PART-III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd October, 2024

**No. G.S.R. 56/P.A.5/2017/S.164/Amd(71)/2024.**-In supersession of the Government of Punjab, Department of Excise and Taxation (Excise and Taxation-II Branch), Notification No. G.S.R. 81/P.A.5/2017/S.164/Amd.(66)/2023, dated the 23rd August, 2023 and in exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

**RULES**

1. Short title and commencement.-(1) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2024.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 11th day of September, 2024.
2. In the Punjab Goods and Services Tax Rules, 2017, in rule 8,-
  - (i) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier:

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where

the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso:

Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.”; and

- (ii) in sub-rule (4B), with effect from the 26th day of December, 2022, for the words, “provisions of”, the words “proviso to” shall be substituted.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.