

**PART-III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 20/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) (hereinafter 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-

- (i) extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) exclude the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
- (iii) exclude the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of March, 2020.

**VIKAS PRATAP,**

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