

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th September, 2021

No. S.O. 106/P.A.5/2017/S.128/2021 .-In exercise of the powers conferred by section 128 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, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

2. This notification shall be deemed to have come into force on and with effect from 1st June, 2021.

A. VENU PRASAD,

Additional Chief Secretary (Taxation) to

Government of Punjab,

Department of Excise and Taxation.