

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th February, 2019

No. G.S.R.8/P.A.5/2017/S.164/Amd.(26)/2019.- In exercise of the powers conferred by section 164 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 make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Amendment) Rules, 2019.
(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Goods and Services Tax Rules, 2017, for rule 109A, the following rule shall be substituted, namely:-

"109A. Appointment of Appellate Authority.-"(1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act, or the Union Territory Goods and Services Tax Act may appeal to –

- (a) the Additional Commissioner where such decision or order is passed by the Joint Commissioner;
- (b) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner of State Tax;
- (c) the Deputy Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner of State Tax or State Tax Officer;

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act, or the Centre Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, may appeal to –

- (a) the Additional Commissioner where such decision or order is passed by the Joint Commissioner;
- (b) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner of State Tax;
- (c) the Deputy Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner of State Tax or State Tax Officer;

within six months from the date of communication of the said decision or order."

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.