
PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 21st May, 2018

No. S.O.74/P.A.5/2017/S.148/2018.- Whereas, as per section 55 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 may, on the recommendations of the Council, by notification, specify any specialized agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

Whereas, the State Government has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act vide the Punjab Goods and Services Tax Rules, 2017, published in the Punjab Government Gazette (Extraordinary) vide Notification No. GSR.21/P.A.5/2017/S.164/2017 dated the 29th June, 2017, and last amended vide notification No. G.S.R.29/P.A.5/2017/S.164/Amd.(12)/2018, dated the 21st May, 2018;

Whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of 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 notify the specified persons as the class of persons who shall make an application for the refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

M.P. SINGH,

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