

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

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

**NOTIFICATION**

The 12th November, 2021

**No. S.O. 128/P.A.5/2017/Ss.50 and 148/Amd./2021.**-In exercise of the powers conferred by sub-section (1) of section 50 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with 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 make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.24 /P.A.5/2017/Ss.50, 54 and 56/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), dated the 30th June,2017, namely:-

**AMENDMENT**

1. In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
“4.	Tax payers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent there after	March, 2021, April,2021
5.	Tax payers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March,2021, April,2021
6.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March,2021, April,2021

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7.	Tax payers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	Quarterending March, 2021.”.
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2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

**A.VENU PRASAD**

Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.