

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF COMMISSIONER OF STATE TAX

**NOTIFICATION**

The 12th November, 2021

**No. S.O. 133/P.A.5/2017/S.44/2021.**— In exercise of the powers conferred by the first proviso to section 44 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 Commissioner, on the recommendations of the Council, is pleased to exempt the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force from the 1st day of August, 2021.

**NILKANTH S. AVHAD,**

Commissioner of State Tax, Punjab.