

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 12th November, 2021

**No. S.O. 134/P.A.5/2017/S.168A/Amd./2021.**— In exercise of the powers conferred by section 168A 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 further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette, dated the 9th April, 2021, namely:-

**AMENDMENT**

1. In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Punjab Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30st day of June, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2020.

**A.VENU PRASAD**

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