

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 12th November, 2021

**No. S.O. 137/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 (i), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended up to the 31st day of October, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from the 21st September, 2020.

**A.VENU PRASAD**

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