

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 138/P.A.5/2017/S.128/2021.— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter in this notification referred to as the said Act), 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.7/P.A.5/2017/S.128/2018, dated the 7th February, 2018, published in the Punjab Government Gazette (Extraordinary), dated the 16th February, 2018, namely:—

AMENDMENT

1. In the said notification; -

after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”

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

A.VENU PRASAD

Additional Chief Secretary (Taxation) to

Government of Punjab,

Department of Excise and Taxation.