

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 12th November, 2021

**No. S.O. 139/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 referred to as said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, forth registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 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.