

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 28th January, 2021

**No. S.O. 18/P.A.5/2017/S.148/2021.**- In exercise of the powers conferred by section 148 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 hereby pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 66/P.A.5/2017/S.148/2019, dated the 31st May, 2019, published in the Punjab Government Gazette, (Extraordinary), dated the 24th June 2019, namely:-

**AMENDMENT**

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:-

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20."

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

**A. VENU PRASAD,**  
Financial Commissioner (Taxation) and Secretary to  
Government of Punjab,  
Department of Excise and Taxation.