

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 28th January, 2021

No S.O. 19/PGSTR/2017/R.48/2021.-In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred as said rules) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 34/PGSTR/2017/R.48/2020, dated the 25th August, 2020, published in the Punjab Government Gazette (Extraordinary), dated the 8th September, 2020, except as respects things done or omitted to be done before such supersession is pleased to notify registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of October, 2020,

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to

Government of Punjab,

Department of Excise and Taxation.