

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 28th January, 2021

N.o. SO. 20/PGSTR/2017/R.46/2021.- In exercise of the powers conferred by the sixth proviso to rule 46 of the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the 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. 36/PGSTR/2017/R.46/2020, 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 that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall be deemed to have 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.