

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 17th November, 2020

**No. S.O. 55/P.A.5/2017/S.128/Amd./2020.**-In exercise of the powers conferred by section 128 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 pleased to make the following amendment in Government of Punjab, Department of Excise and Taxation, Notification No. S.O.13/P.A.5/2017/S.128/2018, dated the 27th February, 2018 namely:-

**AMENDMENT**

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months or quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020."

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

**A VENU PRASAD,**

Financial Commissioner (Taxation) and Secretary to  
Government of Punjab,  
Department of Excise and Taxation.