

**PART III**

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

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 71/P.A.5/2017/S. 168A/2023.**— In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) and in partial modification of the notifications of the Government of Punjab, Department of Excise and Taxation, No. S.O. 41/ P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 22nd March, 2021 and No. S.O. 77/P.A.5/2017/S.168A/2021, dated the 7th July, 2021, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 7th July, 2021 and No. S.O. 20/P.A.5/2017/S.168A/2023, dated the 6th February, 2023, published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 6th February, 2023 , the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024; and
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.