

PART III

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

NOTIFICATION

The 26th April, 2022

No. S.O. 31/P.A.5/2017/S.128/Amd./2022.- In exercise of the powers conferred by section 128 of 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 the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.61/P.A.5/2017/S.128/Amd./2019, dated the 9th May, 2019, namely:—

AMENDMENT

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

S. No.	Class of registered persons	Tax period	Period for which late fee waived
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return

-
- | | | | |
|----|--|---------------------|---|
| 3. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39 | January-March, 2021 | Thirty days from the due date of furnishing return.”. |
|----|--|---------------------|---|
-

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

K A P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.