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

**NOTIFICATION**

The 26th April, 2022

**No. S.O. 33/P.A.5/2017/S.128/Amd./2022.-** In exercise of the powers conferred by section 128 of the 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.7/P.A.5/2017/S.128/2018, dated the 7th February, 2018, namely:-

**AMENDMENT**

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

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause(i).”.

This notification shall be deemed to have come into force on and with effect from the 1st day of June, 2021.

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