

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 11th November, 2022

No. G.S.R. 77/P.A.5/2017/S.164/Amd.(51)/2022.- In exercise of the powers conferred by section 164 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 rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Punjab Goods and Services Tax (Eighth Amendment) Rules, 2022.

(2) These rules shall be deemed to have come into force from the 27th day of April, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

AJOY SHARMA,

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.