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

The 11th November, 2022

No. G.S.R. 78/P.A.5/2017/S.164/Amd.(52)/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.Short title and commencement. (1) These rules may be called the Punjab Goods and Services Tax (Ninth Amendment) Rules, 2022.

(2) These rules shall be deemed to have come into force from the 1st day of May, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 36, in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

3. In the said rules, in rule 59, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

AJOY SHARMA,

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