

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 11th November, 2022

No. G.S.R. 80/P.A.5/2017/S.164/Amd.(54)/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 (Eleventh Amendment) Rules, 2022.

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

2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 26, in sub-rule (1) , in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted.

3. In the said rules, in rule 36, in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely: —

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

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

“Provided further that a registered person may furnish such details, for

the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

AJOY SHARMA,

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