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

NOTIFICATION

The 11th November, 2022

No. G.S.R. 82/P.A.5/2017/S.164/Amd.(56)/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 (Thirteenth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 29th day of August, 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),-

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted; and

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted.

3. In the said rules, with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”.

4. In the said rules, in **FORM GST ASMT-14**, -

- (a) after the words, “with effect from ”, the words, “vide Order Reference No. -----, dated ” shall be inserted;
- (b) the words, “for conducting business without registration despite being liable for registration” shall be omitted; and
- (c) at the end after “Designation”, the word “Address” shall be inserted.

AJOY SHARMA,

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

2703/11-2022/Pb. Govt. Press, S.A.S. Nagar