

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 11th November, 2022

No. G.S.R. 83/P.A.5/2017/S.164/Amd.(57)/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 (Fourteenth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 24th day of September, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 10A, with effect from the date as may be notified, -

(a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted; and

(b) the following proviso shall be inserted, namely:-

“Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”.

3. In the said rules, after rule 10A, with effect from the date as may be notified, the following rule shall be inserted, namely: -

“10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members

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of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

Table

Serial No.	Purpose
(1)	(2)
1.	For filing of application for revocation of cancellation of registration in FORMGST REG-21 under rule 23
2.	For filing of refund application in FORMRFD-01 under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (c) her/his Aadhaar Enrolment ID slip; and
- (d) (i) Bank passbook with photograph; or
(ii) Voter identity card issued by the Election Commission of India;
or
(iii) Passport; or
(iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.”.

4. In the said rules, in rule 23, in sub-rule (1), with effect from the date as may be notified, after the words “on his own motion, may”, the words, figures and letter “, subject to the provisions of rule 10B,” shall be inserted.

5. In the said rules, in rule 45, in sub-rule (3), with effect from the 1st day of

October, 2021, -

- (i) for the words “during a quarter”, the words “during a specified period” shall be substituted;
- (ii) for the words “the said quarter”, the words “the said period” shall be substituted; and
- (iii) after the proviso, the following explanation shall be inserted, namely:

“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean,-

- (a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and
- (b) a financial year in any other case.”.

(6). In the said rules, in rule 59, in sub-rule (6), with effect from the 1st day of January, 2022, -

- (i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted; and
- (ii) clause (c) shall be omitted;

(7) In the said rules, in rule 89, -

- (i) in sub-rule (1), with effect from the date as may be notified, after the words “may file”, the words and signs “, subject to the provisions of rule 10B,” shall be inserted; and

- (ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed

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before the expiry of a period of two years from the date on which this sub-rule comes into force.”.

8. In the said rules, in rule 96, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-

“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”.

9. In the said rules, after rule 96B, with effect from the date as may be notified, the following rule shall be inserted, namely:-

“96C. Bank Account for credit of refund.- For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”.

AJOY SHARMA,

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.