

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R.84 /P.A.5/2017/S.164/Amd.(58)/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 (Fifteenth Amendment) Rules, 2022.

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

**2.** In the Punjab Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in

rule 137, with effect from the 30th day of November 2021, for the words “four years”, the

words “five years” shall be substituted.

**3.** In the said rules, in **FORM GST DRC-03, —**

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;

(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form

GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;

- (c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC- 01A, audit, inspection or investigation, others (specify)” shall be inserted; and
- (d) for the table, under serial number 7, the following table shall be substituted, namely:-

Serial No.	Tax Period	Act	Place of supply( POS)	Tax / Cess	Interest	Penalty, if applicable	Fec	Others	Total	Ledger utilized (Cash/ Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

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