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

NOTIFICATION

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (SECOND
REMOVAL OF DIFFICULTIES) ORDER, 2022**

No. S.O. 52/P.A.5/2017/S.172/2022.— WHEREAS, sub-section (4) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that— any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity—

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of

provisions of sub-section (3) of section 37 within the stipulated time,
as a result whereof certain difficulties have arisen in giving effects to
the provisions of sub-section (4) of section 16 and sub-section (3) of
section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of
the said Act, and all other powers enabling him in this behalf, the Governor of
Punjab, on recommendations of the Council, is pleased to make the following
Order, to remove the difficulties, namely:—

1. (1) Short title—This Order may be called the Punjab Goods and Services
Tax (Second Removal of Difficulties) Order, 2022.
- (2) This order shall be deemed to have come into force on and with effect
from the 31st December, 2018.
2. In sub-section (4) of section 16 of the said Act, the following proviso
shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax
credit after the due date of furnishing of the return under section 39 for
the month of September, 2018 till the due date of furnishing of the return
under the said section for the month of March, 2019 in respect of any
invoice or invoice relating to such debit note for supply of goods or services
or both made during the financial year 2017-18, the details of which
have been uploaded by the supplier under sub-section (1) of section 37
till the due date for furnishing the details under sub-section (1) of said
section for the month of March, 2019.”.

3. In sub-section, (3) of section 37 of the said Act, after the existing proviso,
the following, proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of
the details furnished under sub-section (1) shall be allowed after furnishing
of the return under section 39 for the month of September, 2018 till the
due date for furnishing the details under sub-section (1) for the month of
March, 2019 or for the quarter January, 2019 to March, 2019.”.

K.A.P SINHA,

Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.