

---

**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 (THIRD REMOVAL  
OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 53/P.A.5/2017/S.172/2022.**-Whereas, clause (c) of sub-section (3) of section 31 the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

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 (Third Removal of Difficulties) Order, 2022.
- (2) This order shall be deemed to have come into force on and with effect from 8th March, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub- section (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019, dated the 8th April, 2019 of the Department of Excise and Taxation, published in the Punjab Government Gazette (Extraordinary) dated the 11th April, 2019.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.