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

**No. S.O. 56/P.A.5/2017/S.172/2022.**—WHEREAS, sub-section (1) of section 44 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 every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

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 (Sixth Removal of Difficulties) Order, 2022.  
(2) This order shall be deemed to have come into force on and with effect from **the 14th November, 2019.**
2. For the Explanation in section 44 of the Punjab Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: —  
“*Explanation.* - For the purposes of this section, it is hereby declared that the

annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020. ”.

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