

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

**NOTIFICATION**

The 23<sup>rd</sup> June, 2025

**No.G.S.R.92/P.A.5/2017/S.164/Amd.(74)/2025.**— 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:—

**RULES**

1. (1) These rules may be called the Punjab Goods and Services Tax (Second Amendment) Rules, 2025.  
(2) They shall be deemed to have come into force on the 27<sup>th</sup> day of March, 2025.
2. In the Punjab Goods and Services Tax Rules, 2017, in rule 164,—
  - (i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted;
  - (ii) after sub-rule (4), the following Explanation shall be added, namely: -  
“*Explanation*, - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Punjab Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”; and
  - (iii) in sub-rule 7, at the end of the existing proviso, for the sign “.”, the sign “:” shall be substituted and thereafter, the following shall be added, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially

for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

*Explanation*,— For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

**AJIT BALAJI JOSHI,**

Administrative Secretary to Government of Punjab,  
Department of Excise and Taxation.