

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 14th July, 2021

**No. G.S.R. 90/P.A.5/2017/S.164/Amd.(40)/2021.**-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 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 (Fourth Amendment) Rules, 2020.

(2) They shall be deemed to have come into force on and with effect from 1st day of April, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

**“Table**

<b>Sl. No.</b>	<b>Section under which composition levy is opted</b>	<b>Category of registered persons</b>	<b>Rate of tax</b>
<b>(1)</b>	<b>(1A)</b>	<b>(2)</b>	<b>(3)</b>
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State

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| 4. Sub-section (2A) of section 10 | Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A) of section 10 | three per cent. of the turnover of supplies of goods and services in the State.”. |
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**A. VENU PRASAD,**

Financial Commissioner (Taxation) and Secretary to  
Government of Punjab,  
Department of Excise and Taxation.