



Punjab Government Gazette

ORDINARY

Published by Authority

CHANDIGARH, FRIDAY, JULY 30, 2021
(SRAVANA 8, 1943 SAKA)

LEGISLATIVE SUPPLEMENT

	Contents	Pages
Part-I	Acts	
	<i>Nil</i>	
Part-II	Ordinances	
	<i>Nil</i>	
Part-III	Delegated Legislation	
	1. Notification No. S.O. 80/P.A.5/2017/S.50/2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 24/P.A.5/2017/Ss.50, 54 and 56/2017, dated the 30th June, 2017.	1743
	2. Notification No. S.O. 81/P.A.5/2017/S.128/2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 61/P.A.5/2017/S.128/Amd./2019, dated the 9th May, 2019.	1745

-
3. Notification No. S.O. 82/P.A.5/2017/S.128/ 2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 13/P.A.5/2017/S.128/2018, dated the 27th February, 2018. 1747
 4. Notification No. S.O. 83/P.A.5/2017/S.148/ 2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 66/P.A.5/2017/S.148/2019, dated the 31st May, 2019. 1749-1750
 5. Notification No. S.O. 84/P.A.5/2017/Ss. 9, 11, 15 and 148/2021, dated the 25th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 37/P.A.5/2017/S.11/2017, dated the 30th June, 2017. 1751-1752
 6. Notification No. S.O. 85/P.A.5/2017/S.168A/ 2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021. 1753
 7. Notification No. S.O. 86/PGSTR/2017/R.48/ 2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 19/PGSTR/2017/R.48/2021, dated the 28th January, 2021. 1755

-
- | | | |
|-----|---|-----------|
| 8. | Notification No. S.O. 87/P.A.5/2017/S.128/ 2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 57/P.A.5/2017/S.128/2021, dated the 21st May, 2021. | 1757 |
| 9. | Notification No. S.O. 88/P.A.5/2017/Ss. 9 and 15/2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 16/P.A.5/2017/S.9/2017, dated the 30th June, 2017. | 1759 |
| 10. | Notification No. S.O. 89/P.A.5/2017/Ss. 9, 11, 15, 16 and 148/2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 17/P.A.5/2017/Ss. 9, 11, 15 and 16/2017, dated the 30th June, 2017. | 1761-1762 |
| 11. | Notification No. S.O. 90/P.A.5/2017/S.148/ 2021, dated the 26th July, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 69/P.A.5/2017/S.148/2019, dated the 6th June, 2019. | 1763 |

Part-IV**Correction Slips, Republications and Replacements***Nil*

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 26th July, 2021

No. S.O. 80/P.A.5/2017/S.168A/2021.-In exercise of the powers conferred by section 168A 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 amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette, dated the 9th April, 2021, namely:-

AMENDMENT

In the said notification, at the end of clause (i), the following proviso shall be inserted, namely: -

“Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of November, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from the 1st September, 2020.

A. VENU PRASAD,

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

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 26th July, 2021

No. S.O. 81/PGSTR/2017/R.48/2021.-In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 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 amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 19/PGSTR/2017/R.48/2021, dated the 28th January, 2021, published in the Punjab Government Gazette, dated the 5th February, 2021, namely:-

AMENDMENT

In the said notification, in the first paragraph, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2021.

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 26th July, 2021

No. S.O. 82/P.A.5/2017/S.128/2021.-In exercise of the powers conferred by section 128 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 amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 57/P.A.5/2017/S.128/2021, dated the 21st May, 2021, published in the Punjab Government Gazette (Extraordinary), dated the 25th May, 2021, namely:—

AMENDMENT

In the said notification, —

- (i) in the first paragraph, for the figures, letters and words, “31st day of March”, the figures, letters and words “30th day of June”, shall be substituted;
- (ii) in the first paragraph, for the figures, letters and words, “01st day of April”, the figures, letters and words “1st day of July”, shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 30th day of March, 2021.

A. VENU PRASAD,

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

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 26th July, 2021

No. S.O. 83/P.A.5/2017/S.50/2021.-In exercise of the powers conferred by sub-section (1) of section 50 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with section 148 of the said Act 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 further amendment in Government of Punjab, Notification No. S.O.24 /P.A.5/2017/Ss.50, 54 and 56/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the first paragraph, for the first proviso and table, the following proviso and table shall be substituted, namely : -

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned in column (4) therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

Table

S. No.	Class of registered persons	Rate of interest	Tax period
1	2	3	4
1.	Taxpayers having an aggregate turnover of more than rupees five crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020
3.	Taxpayers having an aggregate turnover of up to rupees five crores in the preceding financial year	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020

Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
---	-------------

Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
---	-------------

Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
--	-----------

Nil till the 25th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
--	------------

Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020.”.
--	---------------

2. This notification shall be deemed to have come into force on and with effect from the 24th June, 2020.

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 26th July, 2021

No. S.O. 84/P.A.5/2017/S.128/2021.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act 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 further amendment in the Government of Punjab, Notification No. S.O.61/P.A.5/2017/S.128/Amd./2019 dated the 9th May, 2019, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019, namely:—

AMENDMENT

In the said notification, in the third proviso, for the table, the following table shall be substituted, namely: —

“Table

S. No.	Class of registered persons	Tax period	Condition
1	2	3	4
1.	Taxpayers having an aggregate turnover of more than rupees five crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees five crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020

April, 2020	If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020
May, 2020	If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020
June, 2020	If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020
July, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020."; and

(ii) after the table given in third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived off which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from the 01st day of July, 2020 to the 30th day of September, 2020:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived off for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from the 01st day of July, 2020 to the 30th day of September, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from the 24th June, 2020.

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

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

NOTIFICATION

The 26th July, 2021

No. S.O. 85/P.A.5/2017/S.128/2021.- In exercise of the powers conferred by section 128 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 further amendment in the Government of Punjab, Notification No. S.O.13/P.A.5/2017/S.128/2018 dated the 27th February, 2018, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 7th March, 2018, namely:—

AMENDMENT

In the said notification, for the fourth proviso and the table, the following proviso and the table shall be substituted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:—

Table

Serial No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10th day of July, 2020
2.	April, 2020	24th day of July, 2020
3.	May, 2020	28th day of July, 2020
4.	June, 2020	05th day of August, 2020
5.	January to March, 2020	17th day of July, 2020
6.	April to June, 2020	03rd day of August, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from the 24th June, 2020.

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 26th July, 2021

No. S.O. 86/P.A.5/2017/S.148/2021.- In exercise of the powers conferred by section 148 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 further amendment in the Government of Punjab, Notification No. S.O.66/P.A.5/2017/S.148/2019, dated the 31st May, 2019, published in the Punjab Government Gazette, (Extraordinary), Part III, dated the 24th June, 2019, namely:—

AMENDMENT

1. In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words “15th day of July, 2020”, the figures, letters and words “31st day of August, 2020” shall be substituted.
2. This notification shall be deemed to have come into force on and with effect from 13th July, 2020.

A. VENU PRASAD,

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 25th July, 2021

No. S.O. 87/P.A.5/2017/Ss.9, 11, 15 and 148/2021.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/2017/S.11/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, after serial number 19B and the entries relating thereto, the following shall be inserted, namely:-

"19C	9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited	NIL	NIL"
------	------	--	-----	------

2. This notification shall be deemed to have come into force on and with effect from the 16th day of October, 2020.

A. VENU PRASAD,

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

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 26th July, 2021

No. S.O. 88/P.A.5/2017/Ss.9 and 15/2021.-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendment in the Government of Punjab (Department of Excise and Taxation), Notification No. S.O 16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

- (a) in Schedule I @ 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted; and
- (b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-
“(231). Diethylcarbazine”.

2. This notification shall come be deemed to have come into force on and with effect from the 2nd day of June, 2021.

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

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 26th July, 2021

No. S.O. 89/P.A.5/2017/Ss.9,11,15,16and148/2021.- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make following amendment in the Government of Punjab (Department of Excise and Taxation), Notification No. S.O 17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, -

- (i) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in sub-clause (ii) of the fourth proviso, after the words “developer- promoter to him”, the following words shall be inserted, namely -

“and utilise the same notwithstanding anything contained in the first proviso,”

- (ii) in serial number 25, after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely-

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

- (iii) in serial number 25, in item (ii) in column (3), for the words, brackets and figures “ and (ia)”, the words, brackets, and figures “,(ia) and (ib)” shall be substituted.

(SRVN 8, 1943 SAKA)

2. This notification shall be deemed to have come into force on and with effect from the 2nd day of June, 2021.

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

2355/7-2021/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 26th July, 2021

No. S.O. 90/P.A.5/2017/S.148/2021.-In exercise of the powers conferred by section 148 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, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab (Department of Excise and Taxation), Notification No. S.O 69/P.A.5/2017/S.148/2019, dated the 6th June, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 24th June, 2019, namely:-

AMENDMENT

In the said notification, in the first para,-

- (a) for the words “**in whose case the liability to**“, the words “**who shall**” shall be substituted; and
 - (b) for the words “*shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.*”, the words and symbols “**in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or date of its first occupation, whichever is earlier, falls.**” shall be substituted.
2. This notification shall be deemed to have come into force on and with effect from the 2nd day of June, 2021.

A. VENU PRASAD,

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