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LEGISLATIVE SUPPLEMENT

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

Nil

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

NOTIFICATION

The 22nd July, 2022

No. G.S.R. 52/P.A.5/2017/S.164/Amd.(44)/2022.- 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: -

AMENDMENT

(1) These rules may be called the Punjab Goods and Services Tax (Amendment) Rules, 2022.
(2) They shall come into force from 1ˢᵗ January, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,-
(a) in sub-rule (1A), with effect from the 31ˢᵗ December 2019, for the figures, letters and word "31ˢᵗ December, 2019", the figures, letters and word "31ˢᵗ March, 2020" shall be substituted; and
(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word "31ˢᵗ January, 2020", the figures, letters and words "30ᵗʰ April, 2020" shall be substituted.

3. In the said rules, in **FORM REG-01**, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:-

" 12.	Are you applying for registration as aSEZ Unit?	Yes ☐		No ☐	
	(i) Select name of SEZ			▽	
	(ii) Approval ordernumber and date of order				
	(iii) Period of validity	From	DD/MM/YYYY	To	DD/MM/YYYY
	(iv)Designation of approving authority				
13.	Are you applying for registration as aSEZ Developer?	Yes		No	
	(i) Select name of SEZ Developer			▽	
	(ii) Approval order number and date of Order				
	(iii) Period of validity	From	DD/MM/YYYY	To	DD/MM/YYYY
	(iv)Designation of approving authority				".

In the said rules, in **FORM GSTR-3A,-**

(a) in serial number 2 under the heading "Notice to Return Defaulter under section 46 for not filing Return", for the words "tax liability will" , the words "tax liability may" shall be substituted;
(b) after serial number 4 under the heading "Notice to Return Defaulter u/s 46 for not filing Return" , the following serial number shall be inserted, namely:-
"5. This is a system generated notice and does not require signature.";

(c) in serial number 3 under the heading "Notice To Return Defaulter u/s 46 For Not Filing Final Return Upon Cancellation Of Registration", for the words "tax period will", the words "tax period may" shall be substituted;
(d) after serial number 4 under the heading "Notice To Return Defaulter u/s 46 For Not Filing Final Return Upon Cancellation Of Registration" , the following serial number shall be inserted, namely:-
"5. This is a system generated notice and does not require signature.".

2. In the said rules, for **FORM INV-01,** the following form shall be substituted, namely:

"Note: Cardinality means occurrence of field in the schema. Below are the meaning of various symbol used in this column:

0..1 : It means this item is optional and even if mentioned cannot be repeated

1..1: It means that this item is mandatory and can be mentioned only once.

1..n: It means this item is mandatory and can be repeated more than once

0..n: It means this item is optional but can be repeated many times. For example: Previous invoice reference is optional but if required, one can mention many previous invoice reference.

FORM GST INV – 1

(See rules 48)

Serial No.	Technical Fieldname	Cardinality	Small Description of the field	Is It Mandatory on invoice ?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Versionnumber	Mandatory	String (Maximum length:10)	1.0	It is the version of schema. It will be used to keep track of version of Invoice specification.
1.	IRN	0..1	Invoice ReferenceNumber	Mandatory	string(Maximum length:50)	649b01ft	This will be a unique reference number forthis invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be leftblank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number, then, e-Invoice system will validateit and after validation against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system.

No.	Field	Card.	Title	Req.	Type	Sample	Notes
2.	Invoice_Type code	1..1	Code for Invoice type	Mandatory	string(Maximum length:10)	B2B/B2C/SEZ WP/SEZWOP/E XP WP/EXPWOP/D EXP/ISD/BOS/ DC	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents.B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.
3.	Invoice_Subtype_code	1..1	Sub_Code for Invoicetype	Mandatory	Drop Down	Regular / Credit Note / Debit Note	Type of the Document Can be used as Regular for Bill of Supplyand Delivery Challan etc
4.	Invoice Num	1..1	Invoice number	Mandatory	string(Max length:1 6)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
5.	Invoice Date	1..1	Invoice Date	Mandatory	string (DD/M M/YYYY)	21/7/2019	The date when the Invoice was issued.Format "DD/MM/YYYY"
6.	Invoice_currency_code	1..1	Currencycode	Optional	string(Max length:1 6)	USD	It depicts an additional currency in which allInvoice amounts can be given along with INR. one additional currency shall be used in the Invoice.
7.	Reverse charge	0..1	Reverse Charge	Optional	Character	Y	Is the liability payable under reverse charge
8.	Delivery_or_Invoice_Period	0.1		Optional	-	-	-

9.	Invoice_Period_St art_Date	1..1	Invoice period startdate	Mandatory (if this section is selected or used)	string (DD/M M/YYYY)	21-07-19	-
10.	Invoice_Period_ End _Date	1..1	Invoice Period Enddate	Mandatory (if this section is selected or used)	string (DD/M M/YYYY)	21-07-19	-
11.	**Order and Sales Order Reference**	**0..1**		**Optional**			-
12.	**Preceding Invoice Reference**	**0..n**					
13.	Preceding Invoice _Number	1..1	Detail of Base Invoicewhich is being amended bysubsequent document	Mandatory (if this section is selected or used)	string(Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit notes and other documents requiredunder GST.
14.	Invoice_ Document_ Reference	1..1	Invoice reference	Optional	string(Max length:20)	KOL01	This reference is kept for user to provide any additional fields for e.g., some branch, their user id, their employee id, sales centre reference etc.

No.	Field	Card.	Date of Invoice	Mandatory (if this section is selected or used)	Type	Example	Description
15.	Preceding_Invoice_Date	1..1	Date of Invoice	-	string (DD/MM/YYYY)	21-07-19	-
16.	**Other References**	0..1	-	-	-	-	
17.	Receipt_Advice_Reference	0..1	Terms reference	Optional	string(Maximum length:20)	CREDIT30	This reference is kept for user to providetheir receipt advice details to their customer.
18.	Tender_or_Lot_Reference	0..1	Lot / BatchReference	Optional	string(Maximum length:20)	TENDERJAN2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender.
19.	Contract_Reference	0..1	ContractNumber	Optional	string(Maximum length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made underany specific Contract.
20.	External_Reference	0..1	Any otherreference	Optional	string(Maximum length:20)	EXT23222	An additional field for provision of anyadditional reference number for such supply.
21.	Project_Reference	0..1	Project Reference	Optional	string(Maximum length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made underany specific Project.
22.	Ref Num	0..1	Vendor POReference number	Optional	string(Maximum length:16)	Vendor PO /1	0
23.	Ref Date	0..1	Vendor POReference date	Optional	string (DD/MM/YYYY)	21-07-19	00-01-00
24.	**Supplier Information**	1..1		**Mandatory**			*A group of business terms providing information about the Supplier.*

25.	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	string(Maximum length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier.
26.	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	String (Maximum length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).
27.	Supplier_GSTIN	1..1	GSTIN of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C 1ZO	GSTIN of the supplier.
28.	Supplier_Address 1	1..1	Supplier address 1	Mandatory	string(Maximum length:100)	Vasanth Nagar	Address of the Supplier
29.	Supplier_Address 2	0..1	Supplier address 2	Optional	string(Maximum length:100)	Bangalore	City of the Supplier
30.	Supplier_City	1..1	Supplier address 2	Optional	string(Maximum length:50)	Bangalore	City of the Supplier
31.	Supplier_State	1..1	Place	Mandatory	string(Maximum length:50)	Karnataka	State of the Supplier
32.	Supplier_Pincode	1..1	Pincode	Mandatory	string(Maximum length:6)	560087	Pincode of the Supplier

No.	Field	Card.	Name		Type	Value	Description
33.	Supplier_Phone	0..1	Phone	Optional	string(Maximum length:12)	9999999999	Contact number of the Supplier
34.	Supplier_Email	0..1	eMail id	Optional	string(Maximum length:50)	Supplier@icai.com	Email id of the Supplier.
35.	**Buyer Information**	1..1		**Mandatory**			**Header for Buyer information**
36.	Billing_ Name	1..1	Buyer Legalname	Mandatory	String (Maximum length:100)	Adarsha	It will be legal name of buyer.
37.	Billing_ Trade_Name	1..1	Buyer Legalname	Mandatory	string(Maximum length:100)	Adarsha	It will be Trade Name of buyer.
38.	Billing_GSTIN	1..1	GSTIN	Mandatory	String (Maximum length:15)	29AACCR7832C 1ZD	GSTIN of the Buyer.
39.	Billing_POS	1..1	State code	Mandatory	String (Maximum length:2)	29	Place of supply code of Supply.
40.	Billing_Address1	1..1	Address1	Mandatory	string(Maximum length:100)	Address	Address of the Buyer.
41.	Billing_Address2	0..1	Address2	optional	string(Maximum length:100)	Address	Address of the Buyer.

42.	Billing_State	1..1	Billing_State	Mandatory	string(Maximum length:50)	Bangalore	State of the Buyer.
43.	Billing_Pincode	1..1	pincode	Mandatory	string(Maximum length:6)	560002	Pin code of the Buyer.
44.	Billing_Phone	0..1	Phone number	Optional	string(Maximum length:12)	080 2223323	contact number of the Buyer.
45.	Billing_Email	0..1	eMail id	Optional	string(Maximum length:50)	billing@icai.com	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.
46.	**Payee Information (Seller payment information)**	**0..1**		**optional**			*Header for Payee Information - person towhom amount is payable. Optional for cases where payment is to be made to a person other than Supplier.*
47.	Payee_Name	1..1	Payee name	Mandatory	string(Maximum length:100)		Name of the person to whom payment is tobe made.
48.	Payee_ Financial_ Account	1..1	Account Number	Mandatory	string(Maximum length:18)		Account number of Payee.
49.	Mode of Payment	1..1	Paymentmode	Mandatory	string(Maximum length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer.

50.	Financial Institution_Branch	1..1	Financial Institution Branch (IFSCCode)	Mandatory	string(Maximum length:11)	-	A group of business terms to specify Branchof Payee.
51.	Payment_Terms	0..1	Payment Terms	Optional	string(Maximum length:50)	-	Terms of Payment with the recipient if tobe provided
52.	Payment_Instruction	0..1	Payment Instruction	Optional	string(Maximum length:50)	-	A group of business terms providing information about the payment.
53.	Credit_Transfer	0..1		Optional	string(Maximum length:50)	-	A group of business terms to specify credittransfer payments.
54.	Direct_Debit	0..1		Optional	string(Maximum length:50)	-	A group of business terms to specify adirect debit.
55.	CreditDays	0..1	Due date of Credit	Optional	Numeric(Min length:1Max length:3)	30-11-2019	The date when the payment is due. Format"DD-MM-YYYY".
56.	**Delivery_Inform ation**	**1..1**		**Mandatory**			A group of business terms providing information about where and when the goods and services invoiced are delivered.
57.	Dispatch From Details	1..1	DISPATCH from details	Mandatory	Refer A 1.1		

No.	Technical name	Cardinality	Field name	Optional/Mandatory	Data type	Value	Description
58.	ECOM_GSTIN	0..1	e-CommerceGSTIN	Optional	String (Maximum length: 15)		Mention og E commerce operator is supplyis made through him.
59.	ECOM_POS	0..1	State code	Optional	String (Maximum length:2)	29	Mention og E commerce operator is supply is made through him.
60.	**Invoice Item Details**	1..n		**Mandatory**			
61.	List {items}		Items	Mandatory	Refer A 1.2		A group of business terms providing information about the goods and services invoiced.
62.	**Document Total**	1..1		**Mandatory**	-	-	
63.	Total Details	1..1	Bill Total Details	Mandatory	Refer A 1.3		0
64.	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)	-	When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.
65.	Sum_of_Invoice_line_net_amount	0..1	Item level net amount	optional	Decimal (10,2)	-	Sum of all Invoice line net amounts in theInvoice. Must be rounded to maximum 2 decimals.
66.	Sum_of_allowances_on_document_level	0..1	total discount	optional	Decimal (10,2)	-	Sum of all allowances on document level inthe Invoice. Must be rounded to maximum2 decimals.
67.	Sum_of_charges_on_document_level	0..1	total othercharges	optional	Decimal (10,2)	-	Sum of all charges on document level in theInvoice. Must be rounded to maximum 2 decimals.

68.	PreTaxDetails		Optional	Refer A 1.3	The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.
69.	Paid amount	1..1	Mandatory	Decimal (10,2)	The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70.	Amount_due_for_payment	1..1	Mandatory	Decimal (10,2)	The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71.	Extra Information	0..1	Optional		
72.	Tax_Scheme	1..1	Mandatory	string(Maximum length:4)	GST,CUST, VAT etc. Mandatory element. Use "GST".
73.	Remarks	0..1	Optional	string(Maximum length:100)	New batch Items submitted. A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
74.	Additional_Supporting Documents	0..n	optional		

PreTaxDetails row 68 description column: Break up of the tax rate at invoice level; Tax_Scheme col: GST, Excise, Custom, VAT etc.; Remarks col: Remarks/Note; PaymentDue col for row 70.

75.	Additional_Supporting Documents_url	0..1	Supportingdocument URLs	optional	string(Maximum length:100)	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) oras an embedded document, Base64 encoded (such as a time report).
76.	Additional_Supporting_Documents	0..1	Supporting document inbase64 format.	optional	string(Maximum length:1000)	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) oras an embedded document, Base64Encoded (such as a time report).
77.	Invoice_Allowances_or_Charges	0..1	Total Value of allowances and chargesat invoice level	optional	Decimal (10,2)	A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable oninvoice level not on line item level.
78.	**Eway Bill Details**	**0..1**		**Optional**		

No.	Name	Card.	Description		Data Type		
79.	Transporter ID	1..1	TransporterId	Optional	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN :: 29AMRPV8729L1Z1
80.	Trans Mode	1..1	Mode of transportation	Road /Rail / Air /Ship	Drop Down – Fixed	-	1/2/3/4
81.	Trans Distance	1..1	Distance of transportation		Decimal (10,2)	-	20
82.	Transporter Name	0..1	TransporterName		string(Maximum length:100)	-	SPURTHI R
83.	Trans DocNo	0..1	Transporter Doc No		-	-	TA120; Mandatory if the mode of transport is other than by Road.
84.	Trans DocDate	0..1	TransporterDoc Date		string(DD/MM /YYYY)	21-07-2019	20/9/2017
85.	Vehicle No	1..1	Vehicle No	Optional	string(Maximum length:20)	-	KA12KA1234 or KA12K1234 or KA123456or KAR1234.
86.	**Signature Details**	**0..1**		**Mandatory**			
87.	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	an optional field since it is signed by theGSTN Portal also and data travels thry secured platform

S.N.	A 1.0 Ship To Details — Parameter Name	0..1	Description		Field Specifications	Sample Value	
1	Shipping To_Name	1..1	Shipping To_Legal_Name	Mandatory	String (Maximum length: 60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1	Shipping To_Name	1..1	ShippingTo_Trade_Nam e	Mandatory	String (Maximum length:60)	Adarsha	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
2	Shipping To_GSTIN	1..1	ShippingTo_GSTIN	Mandatory	String (Maximum length:100)	36AABCT2223L1 ZF	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
3	Shipping To_Address 1	1..1	Shipping To_Address1	Mandatory	String (Maximum length:50)	Address	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
4.	Shipping To_Address 2	0..1	Shipping To_Address2	Optional	String (Maximum length:50)	Address	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
5.	Shipping To_Place	0..1	Shipping To_Place	Optional	string(Maximum length:50)	Bangalore	A group of business terms providing information about the address to whichgoods and services invoiced were

S.N.	Parameter Name		Description	Mandatory	Field Specifications	Sample Value	
							or are delivered.
6.	Shipping_To_Pincode	1..1	Shipping To_Pincode	Mandatory	String (Maximum length:6)	560001	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
7.	Shipping_To_State	1..1	Shippint To_State	Mandatory	String (Maximum length:100)	Karnataka	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
8.	Sub supply Type		Supply Type	Mandatory	String(Maximum length:2)	Supply/ export/Job work	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.
9.	Transaction Mode		TransactionMode	Mandatory	String(Maximum length:2)	Regular/ Bil To/ Slip To	A group of business terms providing information about the address to whichgoods and services invoiced were or are delivered.

A 1.1   Dispatch From Details

S.N.	Parameter Name		Description	Mandatory	Field Specifications	Sample Value	
1	Company_Name	1..1	Company_Name	Mandatory	string(Maximum length:60)	ICAI	Detail of person and address wherefromgoods are dispatched

S.N.	Parameter Name		Description		Field Specifications	Sample Value	
2.	Address1	1..1	Address1	Mandatory	string(Maximum length:100)	Vasanth Nagar	Detail of person and address wherefromgoods are dispatched
2.	Address2	0..1	Address2	Optional	string(Maximum length: 100)	Millers Road	Detail of person and address wherefromgoods are dispatched
3.	City	1..1	Place	Optional	string(Maximum length:100)	Bangalore	Detail of person and address wherefromgoods are dispatched
4.	State	1..1	State	Mandatory	String(Maximum length:2)	Karnataka	Detail of person and address wherefromgoods are dispatched
5.	Pincode	1..1	Pincode	Mandatory	string(Maximum length: 6)	560087	Detail of person and address wherefromgoods are dispatched
	A 1.2 Item Details	1..n					
S. N.	Parameter Name		Description		Field Specifications	Sample Value	
1.	SLNO	1..1	Serial Number	Mandatory	Int	1,2,3	-
2.	Item Description	0..1	Item description	optional	string(Maximum length:300)	Mobile	The identification scheme identifier of theItem classification identifier
3.	IS Service	0..1	IS Service	Optional	Character	Y/N	Specify whether supply is that of Services or not

4.	HSN code	0..1	HSN code	Optional	string(Maximum length:8)	1122	A code for classifying the item by its type ornature.
5.	Batch	0..1	...	Optional	Refer A.1.3.1	Galaxy	Batch number details are important to be mentioned for certain set of manufacturers
6.	Barcode	0..1	Item Barcode	Optional	string(Maximum length: 30)	b123	Barcoding if to be provided need to be specified
7.	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8.	FreeQty	0..1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9.	UQC	0..1	uom	Optional	string(Maximum length: 8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE. Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE. Recommendation No.20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.

10	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11	Gross Amount	1..1	gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, aftersubtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price cannot be negative.
12	Discount Amount	0..1	discount amount	Optional	Decimal (10,2)	-	The total discount subtracted from the Item gross price to calculate the Item net price.
13	Pre Tax Amount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, whenever there is a change in the assessable value then pretax amount should be used for.
14	Assesseeble Value	1..1	net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative.
15	GST Rate	1..1	Rate	Mandatory	Decimal(3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.
16	Iamt	0..1	IGST Amount asper item	Mandatory	Decimal(11,2)	-	A group of business terms providing information about GST breakdown by different categories, rates and exemption Reasons.
17	Camt	0..1	CGST Amount as per item	Mandatory	Decimal (11,2)	650.00	-

No.	Name	Cardinality	Description	Requirement	Data Type	Value	Remarks
18	Samt	0..1	SGST Amount as per item	Mandatory	Decimal (11,2)	650.00	-
19	Csamt	0..1	CESS Amount as per item	Optional	Decimal (11,2)	65.00	-
20	State Cess Amt	0..1	State cess amount as per item	Optional	Decimal (11,2)	65.00	-
21	Other Charges	0..1	Other if any	Optional	Decimal (11,2)	-	A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22	Invoice_line_net_amount	0..1	Invoice line Net Amount	Optional	Decimal (11,2)	-	The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23	Order_Line_Reference	0..1	Reference to purchase order	optional	String(50)	-	Reference of purchase order.
24	Item Total	1..1	net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the Invoice.
25	Origin_Country	0..1	Origin country of item	optional	String(Maximum length:2)	-	This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26	Serial No Details	0..1	...	Optional	Refer A.1.3.2		

S No	A 1.3 Total Details — Parameter Name	1..1	Description	Mandatory	Field Specifications	Sample Value	
1	IGST Value	0..1	IGST Amount asper invoice	Optional	Decimal(11,2)	-	Appropriate taxes based on rule will be applicable. For example either of CGST & SGST or IGST will be mandatory. As there isno way to show conditional mandatory, optional has been mentioned against alltaxes.
2	CGST Value	0..1	CGST Amount asper invoice	Optional	Decimal (11,2)	-	Taxable value as per Act to be specified.
3	SGST Value	0..1	SGST Amount asper invoice	Optional	Decimal (11,2)	-	Taxable value as per Act to be specified.
4	CESS Value	0..1	cess Amount asper invoice	Optional	Decimal(11,2)	-	Taxable value as per Act to be specified.
5	State Cess Value	0..1	State cess Amount asper invoice	Optional	Decimal (11,2)	-	Taxable value as per Act to be specified.
6	Rate	0..1	Tax Rate	Optional	Decimal (11,2)	-	Tax Rate.
7	Freight	0..1	Charges	Optional	Decimal (11,2)	-	-
8	Insurance	0..1	Charges	Optional	Decimal (11,2)	-	-
9	Packaging and Forwarding	0..1	Charges	Optional	Decimal (11,2)	-	-

S No	Parameter Name		Description		Field Specifications	Sample Value	
10	Other Charges	0..1	Pretax/postcharges	Optional	Decimal (11,2)	-	A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11	Roundoff	0..1	Round off value	Optional	Decimal (11,2)	-	The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.
12	Total Invoice Value	1..1	Total amount	Mandatory	Decimal (11,2)	-	The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.
	A 1.3.1 Batch Details	1..1					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Batch Name	1..1	Batch number/ name	Mandatory	□ string(Maximum length:20)	-	Batch number details are important to be mentioned for certain set of manufacturers.
2	Batch Expiry Date	0..1	Expiry Date	optional	string(DD/MM/ YYYY)	-	Expiry Date of the Batch.
3	Warranty Date	0..1	WarrantyDate	Optional	string(DD/MM/ YYYY)	-	Warranty Date of the ITEM.
	A 1.3.2 Serial Number Details	0..1					
S No	Parameter Name		Description		Field Specifications	Sample Value	

	Parameter Name		Description		Field Specifications	Sample Value	
1	Serial Number	1..1	Serial Number in case of each item having unique number	Optional	string(Maximum length:15)	-	0
2	OtherDetail1	0..1	other detail of serial number	Optional	string(Maximum length:10)	-	0
3	OtherDetail2	0..1	other detail of serial number	Optional	string(Maximum length:10)	-	0

A1.3.3 PreTaxDetails

S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Pretax Particulars		Pretax ledger/particulars	Optional	string(Maximum length:100)	-	0
2	Tax On		Pretax on gross amount or any other	Optional	Decimal (11,2)	-	0
3	Amount		Amount	Optional	Decimal (11,2)	-	0

".

AJOY SHARMA,
Financial Commissioner (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 22nd July, 2022

No. G.S.R. 53/P.A.5/2017/S.164/Amd.(45)/2022.- 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: -

1. (1) These rules may be called the Punjab Goods and Services Tax (Second Amendment) Rules, 2022.

(2) They shall come into force on 27th day of May, 2020.

2.   In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26, in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: -

"Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).".

AJOY SHARMA,
Financial Commissioner (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 22nd July, 2022

No. G.S.R. 54/P.A.5/2017/S.164/Amd.(46)/2022.- 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: -

1. (1) These rules may be called the Punjab Goods and Services Tax (Third Amendment) Rules, 2020.
   (2) They shall come into force from 1st July, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:-

"67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B or FORM GSTR-1,** as the case may be.".

> **AJOY SHARMA,**
> **Financial Commissioner (Taxation)**
> **to Government of Punjab**
> **Department of Excise and Taxation.**

2626/8-2022/Pb. Govt. Press, S.A.S. Nagar

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

NOTIFICATION

The 22nd July, 2022

No. G.S.R. 55/P.A.5/2017/S.164/Amd.(47)/2022.- 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: -

1. (1) These rules may be called the Punjab Goods and Services Tax (Fourth Amendment)Rules, 2022.

   (2) They shall come into force from 30th July, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017, for **FORM GST INV-01**, the following form shall be substituted, namely:-

"FORM GST INV – 1
(see rule 48)

Format/Schema for e-invoice

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:-

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.
1..1: It means that reporting of item is mandatory but cannot be repeated.
1..n: It means that reporting of item is mandatory and can be repeated more than once.
0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoicereferences.*

Note 2: Field specification Number *(Max length: m, n)* indicates 'm' places before decimal point and 'n' places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)						
Sr. No.	Technical name of the field	Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Brief Description ofthe field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.	Basic Details	1..1	-	Mandatory	-	-	Header for Basic Details
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1. 1	This is version of the e- invoice schema. It will be used to keep track of version of Invoice specification.

1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dc a8 0e74332 17 …..ba40 13 750f204 6f 229	The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type pe_Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C / SEZWP/S EZWOP/ E XP WP/EXP WOP/DE XP	This will be the code to identify type of supply. **B2B:** *Business to Business* **B2C:** *Business to Consumer* **SEZWP:** *To SEZ with Payment* **SEZWOP:** *To SEZ without Payment* **EXPWP:** *Export with Payment* **EXPWOP:** *Export without Payment* **DEXP:** *Deemed Export*
1.3	Document_ Type_Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document: **INV** for Invoice, **CRN** for Credit Note, **DBN** for Debit note.
1.4	Document_ Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/201 9	This is as per relevant rule in CGST/SGST/UT GST Rules.
1.5	Document _Date	1..1	Document Date	Mandatory	String (DD/MM/YYY Y)	21/07/20 19	The date on which the Invoice was issued. Format "DD/MM/YYY Y"
1.6	Additional _ Currency_	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional

	Code						currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under **ISO 4217** standard. List published and updated from time to time at https://www.iceg ate.gov.i n/Webappl/CUR _ENQ
1.7	Reverse_C harge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_App l icability_d e spite_Supp l ier_and_Re cipient_loc ated_in_sa me_ State/UT	0..1	IGST Applicabilit y despite Supplier and Recipient located in same State/UT	Optional	String (Length:1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	**Document _Period**	**0..1**		**Optional**			**Header for Document Period**
2.1	Document_ Period_Star t_Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/YY YY)	21/07/20 19	This is the start date of the document period (delivery/ invoice period). (This field is mandatory only if this section is selected)
2.2	Document_ Period_End _Date	1..1	Document Period End Date	Mandatory	String (DD/MM/YY YY)	21/07/20 19	This is the end date of the document period (delivery/invoice period). (This field is mandatory only if this section is selected)

3.	Preceding Document / Contract Reference	0..1		Optional			Header for Preceding Document / Contract Reference
3.1	Preceding Document Reference	0..n		Optional			Sub-header for Preceding Document Reference
3.1.1	Preceding_Document_Number	1..1	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. (This field is mandatory only if this section is selected)
3.1.2	Preceding_Document_Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/2019	Date of preceding document/invoice. (This field is mandatory only if this section is selected)
3.1.3	Other_Reference	0..1	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt / Contract References	0..n		Optional			Sub-header for Receipt / Contract References
3.2.1	Receipt_Advice_Reference	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Advice_Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_Lot_Reference	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJRAN2020	This reference is kept for mentioning number or details of Lot or Tender,

							if supplies are made under such Lot or tender.
3.2.4	Contract_ Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT2 307 2019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract.
3.2.5	External_ R eference	0..1	External Reference	Optional	String (Max length:20)	EXT232 22	An additional field for provision of any additional/ external reference number for the supply.
3.2.6	Project_Ref erence	0..1	Project Reference	Optional	String (Max length:20)	PJTCO DE 01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO _Ref_Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_D ate	0..1	PO Reference Date	Optional	String (DD/MM/YY YY)	21/07/20 19	This is the date of Purchase Order.
4.	**Supplier Informatio n**	**1..1**		**Mandatory**			**Header for Supplier Information**
4.1	Supplier_L egal_Name	1..1	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Tr ade_ Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_ GSTIN	1..1	GSTIN of Supplier	Mandat ry	String (Length:15)	29AAD FV 7589C1 ZX	GSTIN of the Supplier
4.4	Supplier_ Address1	1..1	Supplier Address 1	Mandato ry	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartme nt s, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)

4.5	Supplier_Address2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartme nt s, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Pl ace	1..1	Supplier Place	Mandato ry	String (Max length:50)	Bangalo re	Location of the Supplier (City/Town/Villa ge)
4.7	Supplier_St ate_Code	1..1	Supplier State Code	Mandato ry	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.iceg ate.gov.in/Webap pl/STATE_ENQ
4.8	Supplier_Pi ncode	1..1	Supplier PIN Code	Mandato ry	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_ Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999 99 9	Contact number of the Supplier
4.1 0	Supplier_E mail	0..1	Supplier e-mail	Optional	String (Max length:100)	supplier @ abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern
5.	**Recipient Informatio n**	**1..1**		**Mandatory**			**Header for Recipient Information**
5.1	Recipient_ Legal_Nam e	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_ Trade_Nam e	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_ GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABC CR 1832C1 ZX , URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_S upply_State _ Code	1..1	Place of Supply (State Code)	Mandato ry	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.iceg

							ate.gov.in/Webap pl/STATE_ENQ
5.5	Recipient_ Address1	1..1	Recipient Address 1	Mandato ry	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartme nt s, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)
5.6	Recipient_ Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartme nt s, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_ Place	1..1	Recipient Place	Mandato ry	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Villa ge)
5.8	Recipient_ State_Code	1..1	Recipient State Code	Mandato ry	Enumerated List	29	Code/State Code of the Recipient. List published and updated from time to time at https://www.iceg ate.gov.in/Webap pl/STATE_ENQ
5.9	Recipient _Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.1 0	Country_C ode_of_Ex port	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updated from time to time at https://www.iceg ate.gov.in/Webap pl/COUNTRY_E NQ
5.1 1	Recipient_ Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223 32 3	Contact number of the Recipient
5.1 2	Recipient_e mail_ID	0..1	Recipient e- mail ID	Optional	String (Max length:100)	billing@x yz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions)

						pattern
6.	Payee Information	0..1		Optional		Header for Payee Information
6.1	Payee_Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Bank_Account_Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	386850174 7262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank_Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876 543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	Delivery_Information	0..1		Optional			Header for Delivery Information
7.1	Ship_To_Details	0..1	Ship To Details	Optional	Refer A 1.0		Details of location to which the supply has to be delivered.
7.2	Dispatch_From_Details	0..1	Dispatch From Details	Optional	Refer A 1.1		Details of location from where Supply has to be dispatched.
8.	Invoice Item Details	1..n		Mandatory			Header for Invoice Item Details
8.1	Item_List	1..n	Item List	Mandatory	Refer A 1.2		Provides information about the goods and services

						being invoiced.
9.	Document Total	1..1		Mandatory		Header for Document Total Details
9.1	Document _ Total_Deta ils	1..1	Document Total Details	Mandatory	Refer A 1.3	Details of document total including taxes.
10.	Extra Informatio n	0..1		Option al		Header for Extra Information
10. 1	Tax_Schem e	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST (This field is mandatory only if this section is selected)
10. 2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10. 3	Port_Code	0..1	Port Code	Optional	Enumerate d List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.iceg ate.gov.in/Webap pl/LOCATION_ ENQ Non-EDI Port Codes: https://www.iceg ate.gov.in/Webap pl/nonlocation_d et_all.jsp

10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String (DD/MM/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11.	**Additional_Supporting_Documents**	**0..n**		**Optional**			**Header for Additional Supporting Documents**
11.1	Additional_Supporting_Documents_URL	0..1	Additional Supporting Documents URL	Optional	String (Max length: 100)	http://www.xyz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_Supporting_Documents_base64	0..1	AdditionalSupporting Document in base64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g.

							CIN, trade-specific information, Drug License Reg. No., FOB/CIF etc.
12.	**E-way Bill Details**	**0..1**		**Optional**			**Header for e-way Bill Details**
12.1	Transporter _ID	0..1	Transporter ID	Option al	String (Length: 15)	29AADFV 75 89C1ZO	Registration / Enrolment Number of the transporter (This field is required if Part-A of E-waybill has to be generated)
12.2	Trans_Mod e	0..1	Mode of Transportat ion	Optional	Enumerate d List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship (This field is required if Part-B of e-way bill is also to be generated)
12.3	Trans_Dist a nce	1..1	Distance of Transportat ion	Mandatory	Number (Max length: 4)	200	Distance of Transportation (This field is mandatory only if this section is selected)
12.4	Transporter _Name	0..1	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporter s	Name of the Transporter
12.5	Trans_Doc _No.	0..1	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.6	Trans_Doc _Date	0..1	Transport Document Date	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of Transport document. (This field is mandatory if mode of Transport is Rail or Air or Ship)

12.7	Vehicle_No.	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA1234 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number (This field is mandatory if mode of Transport is Road)
12.8	Vehicle_Type	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular (This field is mandatory if Part-B of e-way bill is also to be generated)
A 1.0	**Ship To Details**	**0..1**		**Optional**			**Header for Annexure A 1.0: Ship To Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether optional or mandatory**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.0.1	ShipTo_Legal_Name	1..1	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. (This field is mandatory only if this section is selected)
A.1.0.2	ShipTo_Trade_Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	ShipTo_GSTIN	0..1	Ship To GSTIN	Optional	String (Length: 15)	36AABCT2223L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	ShipTo_Address1	1..1	Ship To Address1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to(This field is mandatory only if this section is selected).
A.1.0.5	ShipTo_Address2	0..1	Ship To Address2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to.

A.1.0.6	ShipTo_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. (This field is mandatory only if this section is selected)
A.1.0.7	ShipTo_Pincode	1..1	Ship To Pincode	Mandatory	Number (Max length: 6)	560001	PIN code of the location to which the supplies are shipped to. (This field is mandatory only if this section is selected)
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ (This field is mandatory only if this section is selected)
A 1.1	**Dispatch From Details**	**0..1**		**Optional**			**Header for Annexure A 1.1: Dispatch From Details**
Sr. No.	**Parameter Name**	**Cardi nality**	**Descri ption**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.1.1	DispatchFrom_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. (This field is mandatory only if this section is selected)
A.1.1.2	DispatchFrom_Address1	1..1	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. (This field is mandatory only if this section is selected)

A.1.1.3	DispatchFrom_Address2	0..1	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place(City/Town/Village) of the entity from which goods are dispatched. (This field is mandatory only if this section is selected)
A.1.1.5	DispatchFrom_State_Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ (This field is mandatory only if this section is selected)
A.1.1.6	DispatchFrom_Pincode	1..1	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched. (This field is mandatory only if this section is selected)
A 1.2	**Item Details**	1..n		**Mandatory**			**Header for Annexure A 1.2: Item Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.2.1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	1..1	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service

A. 1.2.5	Batch Details	0..1		Optional	Refer A 1.4		Some manufacturers may mention batch details (in Section A 1.4)
A. 1.2.6	Barcode	0..1	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A. 1.2.7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice. This is mandatory only in case of goods.
A. 1.2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A. 1.2.9	Unit_Of_M easurement	0..1	Unit of Measu rement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A. 1.2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A. 1.2.11	Gross_Amo unt	1..1	Gross Amou nt	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity - rounded off to 2 decimal), exclusive of taxes.
A. 1.2.12	Item_Disco unt_Amoun t	0..1	Item Discou nt Amou nt	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A. 1.2.13	Pre_Tax_V alue	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then

							pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre- tax value may be different from taxable value.
A.1.2.14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST /UTGST should be reported.
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item (rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be

							blank.
A1.2.19	Comp_Cess_Rate_Ad_valorem	0..1	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length: 3,3)	2.5%	Ad valorem Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_Amt_Ad_Valorem	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (based on value of the item)
A1.2.21	Comp_Cess_Amt_Non_Ad_Valorem	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity, number etc.)
A1.2.22	State_Cess_Rate_ad_valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	Ad valorem Rate of State/UT Cess, applicable, if any
A1.2.23	State_Cess_Amt_Ad_Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem (based on value of the item)
A1.2.24	State_Cess_Amt_Non_Ad_Valorem	0..1	State Cess Amount, non ad valorem	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity, number etc.)
A.1.2.25	Other_Charges_Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement.

A.1.2.26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	**Product_Attribute_Details**	**0..n**	**Optional**	**Refer A 1.5**			**Attribute details of product**
A 1.3	**Document Total Details**	**1..1**		**Mandatory**			**Header for Annexure A 1.3: Document Total Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.3.1	Taxabl_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Option al	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example,

							either of CGST & SGST/ UTGST or IGST will be mandatory. As this is conditional mandatory, it is marked as 'optional'
A. 1.3 .3	CGST_Am _Total	0..1	Total CGST Amou nt	Option al	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST /UTGST or IGST will be mandatory. As this is conditional mandatory, it is marked as 'optional'
A. 1.3 .4	SGST_UT GST_Amt _Total	0..1	Total SGST/ UTGS T Amou nt	Option al	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. As it is conditional mandatory, it is marked as 'optional'
A. 1.3 .5	Comp_Cess Amt_Total	0..1	Total Compe nsation	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the invoice (ad valorem as well as non- ad valorem)
A. 1.3 .6	State_Cess _Amt_Tota l	0..1	Total State Cess Amou nt	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice (ad valorem as well as non-ad valorem).
A. 1.3 .7	Discount_ Amt_Invoi c_e_Level	0..1	Invoic e Level Discou nt Amou	Optional	Number (Max length : 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value.

			nt				
A. 1.3 .8	Other_Char ges_ Invoice_ Level	0..1	Other Charge s (Invoic e Level)	Optional	Number (Max length : 14,2)	200.00	This is Other charges, if any, applicable on total invoice value.
A. 1.3 .9	Round_Off _Amount	0..1	Round Off Amou nt	Optional	Number (Max length : 14,2)	31.21	This is round off amount of total invoice value.
A. 1. 3.1 0	Total Invoice_ Value _INR	1..1	Total Invoic e Value in INR	Mandatory	Number (Max length : 14,2)	745249678. 50	The total value of invoice taxes/ GST And rounded to two decimals maximum.
A. 1. 3.1 1	Total_Invo ice_Value_ FCNR	0..1	Total Invoic e Value in FCNR	Optional	Number (Max length : 14,2)	$5729.65	The total value of invoice in Additional Currency.
A. 1.3 .12	Paid_Amou nt	0..1	Paid Amou nt	Option al	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A. 1.3 .13	Amount_D ue_	0..1	Amou nt Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1. 1. 4	**Batch Details**	**0..1**		**Optional**			**Header for Annexure A 1.4: Batch Details**
Sr. No .	**Parameter Name**	**Cardi nality**	**Descri ption**	**Whether mandatory or optional**	**Field Specificatio ns**	**Sample Value**	**Explanatory Notes**
A. 1.4 .1	Batch_Num ber	1..1	Batch Numbe r	Mandatory	String (Max Length: 20)	673927	Certain set of manufacturers may mention batch number (This field is mandatory only if this section is selected.
A. 1.4 .2	Batch_Exp iry_Date	0..1	Batch Expiry Date	Optional	String (DD/MM/Y YYY)	21/11/2019	Expiry Date of the Batch, if any
A. 1.4 .3	Warranty_ Date	0..1	Warra nty Date	Optional	String (DD/MM/Y YYY)	21/11/2019	Warranty date for the Item, if any.

A 1.5	Attribute Details of Item	0..n		Optional			Header for Annexure A 1.5: Attribute Details of Item
Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory notes
A.1.5.1	Attribute_N ame	0..1	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_V alue	0..1	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.".

AJOY SHARMA,
Financial Commissioner (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 22nd July, 2022

No. G.S.R. 56/P.A.5/2017/S.164/Amd.(48)/2022.- 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: -

1. Short title and commencement. - (1) These rules may be called the Punjab Goods and Services Tax (Sixth Amendment) Rules, 2022.

(2) They shall come into force on 22nd day of December, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), with effect from a date to be notified, the following sub-rule shall be substituted, namely: -

"(4A)Every application made under rule (4) shall be followed by—

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done,

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.".

3. In the said rules, in rule 9,-

(a) in sub-rule (1), -
(i) after the words "applicant within a period of", for the word "three", the word "seven" shall be substituted;
(ii) for the proviso, the following provisos shall be substituted, namely: -

"Provided that where-

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,
the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.";

(b) in sub-rule (2), -
(i) for the word "three", the word "seven" shall be substituted;
(ii)for the proviso, the following proviso shall be substituted, namely: -
"Provided that where-

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.";

(c) for sub-rule (5), the following sub-rule shall be substituted, namely: -

"(5) If the proper officer fails to take any action, -

(a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or

(b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or

(c) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.".

4. In the said rules, in rule 21,-

(a) in clause (b), after the words "goods or services", the words "or both" shall be inserted;

(b) after clause (d), the following clauses shall be inserted, namely:-

"(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in **FORM GSTR-1** under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or

(g) violates the provision of rule 86B.".

5. In the said rules, in rule 21A,-

(a) in sub-rule (2), the words ",after affording the said person a reasonable opportunity of being heard," shall be omitted;

(b) after sub-rule (2), the following sub-rule shall be inserted, namely: -

"(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

(a) the details of outward supplies furnished in **FORM GSTR-1**; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1,**

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.";

(c) in sub-rule (3), after the words, brackets and figure "or sub-rule (2)", the words, brackets, figure and letter "or sub-rule (2A)" shall be inserted;

(d) after sub-rule (3), the following sub-rule shall be inserted, namely: -

"(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.";

(e) in sub-rule (4), -

(i) after the words, brackets and figure "or sub-rule (2)", the words, brackets, figure and letter "or sub-rule (2A)" shall be inserted;

(ii) the following proviso shall be inserted, namely: -

"Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.".

6. In the said rules, in rule 22,-

    (a)   in sub-rule (3), after the words, brackets and figure "the show cause issued under sub-rule (1)", the words, brackets, figures and letters "or under sub-rule (2A) of rule 21A" shall be inserted;

    (b)   in sub-rule (4), after the words, brackets and figure "reply furnished under sub-rule (2)", the words, brackets, figures and letters "or in response to the notice issued under sub-rule (2A) of rule 21A" shall be inserted.

7. In the said rules, in rule 36, in sub-rule (4), with effect from the 1st day of January, 2021,-

    (a)   for the word "uploaded", at both the places where it occurs, the word "furnished" shall be substituted;

    (b)   after the words, brackets and figures "by the suppliers under sub-section (1) of section 37", at both the places where they occur, the words, letters and figure "in **FORM GSTR-1** or using the invoice furnishing facility" shall be inserted;

    (c)   for the figures and words "10 per cent.", the figure and words "5 per cent." shall be substituted.

8. In the said rules, in rule 59, after sub-rule (4), the following sub-rule shall be inserted, namely: -

"(5) Notwithstanding anything contained in this rule, -

    (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

    (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

    (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.".

9. In the said rules, after rule 86A, with effect from the 1st day of January, 2021, the following rule shall be inserted, namely: -

"**86B. Restrictions on use of amount available in electronic credit ledger.**-Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:

Provided that the said restriction shall not apply where –

    (a) the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or

    (b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or

    (c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or

    (d) the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or

(e) the registered person is –
    (i) Government Department; or
    (ii) a Public Sector Undertaking; or
    (iii) a local authority;or
    (iv) a statutory body:

Provided further that the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.".

10. In the said rules, in rule 138, in sub-rule (10), with effect from the 1st day of January, 2021,-
    (a) in the Table, against serial number 1, in column 2, for the figures and letters "100 km.", the figures and letters "200 km." shall be substituted;
    (b) in the Table, against serial number 2, in column 2, for the figures and letters "100 km.", the figures and letters "200 km." shall be substituted.

11. In the said rules, in rule 138E, -
    (a) in clause (b), for the words "two months", the words "two tax periods" shall be substituted;
    (b) after clause (c),the following clause shall be inserted, namely:-
    "(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.".

12. In the said rules, after **FORM GST REG-30**, the following **FORM** shall be inserted, namely-

"FORM GST REG – 31
[See rule 21A]

Reference No.   Date: <DD><MM><YYYY>
To,
    GSTIN
    Name:
    Address:

Intimation for suspension and notice for cancellation of registration

In a comparison of the following, namely,

    (i)   returns furnished by you under section 39 of the Punjab Goods and Services Tax Act, 2017;
    (ii)   outwards supplies details furnished by you in **FORM GSTR-1**;
    (iii)   auto-generated details of your inwards supplies

for the period _____ to _____;
    (iv)   ……………………. (specify)

and other available information, the following discrepancies/ anomalies have been revealed:

    ☐   Observation 1
    ☐   Observation 2
    ☐   Observation 3

(details to be filled based on the criteria relevant for the taxpayer).

2.   These discrepancies/anomalies prima facie indicate contravention of the provisions of the Punjab Goods and Services Tax Act, 2017 and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3.   Considering that the above discrepancies/anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21 A.

4.   You are requested to submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy/ anomaly. Any possible misuse of your credentials on GST common portal, by any person, in any manner,

may also be specifically brought to the notice of jurisdictional officer.

5.   The suspension of registration shall be lifted on satisfaction of the jurisdictional officer with the reply along with documents furnished by you, and any further verification as jurisdictional officer considers necessary.

6.   You may please note that your registration may be cancelled in case you fail to furnish a reply within the prescribed period or do not furnish a satisfactory reply.

Name:

Designation:

NB: This is a system generated notice and does not require signature by the issuing authority.".

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

2626/8-2022/Pb. Govt. Press, S.A.S. Nagar

NOTIFICATION
The 22nd July, 2022

No. G.S.R. 57/P.A.5/2017/S.164/Amd.(49)/2022.- 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: -

1. Short title and commencement. - (1) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2022.

(2) They shall come into force on 15th day of October, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, for the first proviso, the following proviso shall be substituted, namely: -
"Provided that the Commissioner may, on the recommendations of the Council, by notification, specify:-
(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:".

3. In the said rules, for rule 67A, the following rule shall be substituted, namely: -
"**67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.**- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.
Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.".

4. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely: -
"Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose

aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.".

5. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.".

6. In the said rules, in rule 142, in sub-rule (1A), -

(i) for the words "proper officer shall", the words "proper officer may" shall be substituted;

(ii) for the words "shall communicate", the word "communicate" shall be substituted.

7. In the said rules, in **FORM GSTR-1,** against serial number 12, in the Table, in column 6, in the heading, for the words "Total value", the words "Rate of Tax" shall be substituted.

8. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely: -

"FORM GSTR-2A

[See rule 60(1)]

Details of auto drafted supplies

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

Year			
Month			

1.	GSTIN	
2.	(a)	Legal name of the registered person
	(b)	Trade name, if any

PART A

(Amount in Rs. all Tables)

3. Inward supplies received from a registered person including supplies attracting reverse charge

GSTIN of supplier	Trade/ Legal name	Invoice details				Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/ No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended, if any	Effective date of cancellation, if any
		No.	Type	Date	Value			Integrated tax	Punjab tax	State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

Details of original Document		Revised details						Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/No)	Amendment made (GSTIN/Others)	Tax period of original record	Effective date of cancellation, if any,
No.	Date	GSTIN	Trade/Legal name	No.	Type	Date	Value			Integrated tax	Punjab tax	State/UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1																					

5. Debit / Credit notes received during current tax period

GSTIN of supplier	Trade/Legal name	Credit / Debit Note Details					Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any
		No.	Note type	Note supply type	Date	Value			Integrated tax	Punjab tax	State/UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1																				

6. Amendment to Debit / Credit notes (Amendment to 5)

Details of original document			Revised details							Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/)	Supply attracting reverse charge (Y/N)	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes)	Amendment made (GSTIN, Others)	Tax period of original record	Effective date of cancellation
Type	No.	Date	GSTIN of Supplier	Trade/Legal	No.	Note type	Note supply type	Date	Value			Integrated tax	Punjab tax	State/UT tax	Cess								

PART B

7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISD document details			ISD invoice details (for ISD credit note only)		ITC amount involved				GSTR-6 Period	GSTR-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Type	No.	Date	No.	Date	Integrated tax	Central tax	State/UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Amendments to ISD credit details

Original Document Details			Revised details					Original ISD invoice details (for ISD credit note only)		ITC amount involved				ISD GSTR-6 Period	ISD GSTR-6 filing date	Amendment made	Tax period of original record	ITC Eligibility
Type	No.	Date	GSTIN of ISD	Trade/ Legal name	Type	No.	Date	No.	Date	Integrated Tax	Punjab Tax	State/ UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

PART- C

9. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor / GSTIN of E-Commerce Operator	Deductor Name / E-Commerce Operator Name	Tax period of GSTR-7 GSTR-8 (Original / Amended)	Amount received / Gross value (Original / Revised)	Value of supplies returned	Net amount liable for TCS	Amount (Original / Revised)		
						Integrated tax	Punjab tax	State /UT tax
1	2	3	4	5	6	7	8	9
9A. TDS								
9B. TCS								

PART- D

10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of Entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

Instructions:

1. Terms Used :-
    a. ITC – Input tax credit
    b. ISD – Input Service Distributor

2. **Important Advisory**: FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.

3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

4. **Table wise instructions**:

Table No. and Heading	Instructions

3
 	
Inward supplies received from a registered person including supplies attracting reverse charge
	i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.
	
	ii. Invoice type :
	   a. R- Regular (Other than SEZ supplies and Deemed exports)
	   b. SEZWP- SEZ supplies with payment of tax
	   c. SEZWOP- SEZ supplies without payment of tax
	   d. DE- Deemed exports
	   e. CBW - Intra-State supplies attracting IGST
	
	iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	
	iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.
	
	v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
	
	vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.

4	i. The table consists of amendment to invoices (including invoice

Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)	on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5. ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
5 Debit / Credit notes received during current tax period	i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5. ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided. iii. Note Type: 　○　Credit Note 　○　Debit Note iv. Note supply type: 　○　R- Regular (Other than SEZ supplies and Deemed exports) 　○　SEZWP- SEZ supplies with payment of tax 　○　SEZWOP- SEZ supplies without payment of tax 　○　DE- Deemed exports 　○　CBW - Intra-State supplies attracting IGST v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient. vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided. vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed. viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.
6 Amendment to Debit/Credit notes(Amendment to 5)	i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5. ii. Tax period in which the note was reported originally will also be provided.

7 ISD credit received	i.	The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.

	ii.	Document Type :
		   o ISD Invoice
		   o ISD Credit Note

	iii.	If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank
	iv.	For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.
	v.	The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.
	vi.	The status of eligibility of ITC on ISD credit notes will be provided.
8 Amendment to ISD credit received	i.	The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9 TDS / TCS credit received	i.	The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period..
	ii.	A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.
10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	i.	The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.
	ii.	The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.
	iii.	The table also provides if the Bill of entry was amended.
	iv.	Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

".

9. In the said rules, in **FORM GSTR-5, -**

(i). in the table, -

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

"(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.";

(b) in serial number 10, -

(A) in the heading, after the words, "Total tax liability", the brackets and words "(including reverse charge liability, if any)", shall be inserted;

(B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

"10C. On account of inward supplies liable to reverse charge					
					.";

(ii) in the instructions, -

(a) for paragraph 7, the following paragraph shall be substituted, namely: -

"7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:

(i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;

(ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and

(iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.";

(b) in paragraph 8, in clause (ii), after the words, "invoice value is more than", the word "rupees", shall be inserted;

(c) for paragraph 10, the following paragraph shall be substituted, namely: -

"10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.".

10. In the said rules, in **FORM GSTR-5A**, -

(i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -

"4(a) ARN:
4(b) Date of ARN:";

(ii) for serial number 6, the following shall be substituted, namely: -

"6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

";

(iii). for serial number 7, the following shall be substituted, namely: -

"7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Cess		Integrated tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

".

11. **In the said rules, in FORM GSTR-9, -**

(i) in the Table, -

(a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -

"ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period";

(b) against Pt. V, for the heading, the following heading shall be substituted, namely: -

"Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.";

(ii) in the instructions, -

(a) after paragraph 2, the following entry shall be inserted, namely,-

"2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here."

(b) in paragraph 4, -

(A) after the words, letters and figures, "that additional liability for the FY 2017-18 or FY 2018-19", the word, letters and figures "or FY 2019-20" shall be inserted;

(B) in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(c) in paragraph 5, in the Table, in second column, -

(A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

(B) against serial number 6C and serial number 6D, -

(i) after the entry ending with the words "entire input tax credit under the "inputs" row only.", the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

(ii) in the entry ending with the words, figures and letters "Table 6C and 6D in Table 6D only.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(C)   against serial number 6E, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

(D)   against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.;

(E)   against serial number 8A, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.";

(F)   against serial number 8C, for the entries, the following entry shall be substituted, namely:-

"Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.";

(d) in paragraph 7, –

(A)   after the words and figures "April 2019 to September 2019.", the following shall be inserted, namely: -

"For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.";

(B)   in the Table, in second column, -

(I)   against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.";

(II) against serial number 12, -

(1) in the entry beginning with the word, letters and figures "For FY

2018-19" after the words "for filling up these details.", the following entry shall be inserted, namely: -

"For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.";

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(III)   against serial number 13, –

(1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words, letters and figures "in the annual return for FY 2019-20.", the following entry shall be inserted, namely: -

"For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.";

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(e) in paragraph 8, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.

12. In the said rules, in **FORM GSTR-9C**, in the instructions, -

(i) in paragraph 4, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(ii) in paragraph 6, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters "(accumulated ITC)", shall be omitted.

14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax rate	Turnover	Tax Period		Act	POS Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												"

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

"Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Punjab tax						
State/UT tax						
Cess						
Total						"

20. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely: -

"Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						"

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: -

"Act	Tax		Interest	Penalty	Fee	Other Dues	Total Arrears
1	2		3	4	5	6	7
Central tax							
State / UT tax							
Integrated tax							
Cess							"

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