

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 12th July, 2018

No. G.S.R.46/P.A.5/2017/S.164/Amd.(16)/2018.-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 Service Tax Rules, 2017, namely:-

RULES

1. These rules may be called the Punjab Goods and Service Tax (Eighth Amendment) Rules, 2018.
2. In the Punjab Goods and Service Tax Rules, 2017, in Notification No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017 dated the 20th September, 2017, the following amendments shall be made, namely:-
 - (i) in rule 3, in sub-rule (4), the words "ninety days" shall be deemed to have been substituted on and with effect from the 17th August, 2017.
 - (ii) rule 34 shall be deemed to have been substituted on and with effect from the 27th July, 2017.
 - (iii) rule 44A shall be deemed to have been substituted on and with effect from the 17th August, 2017.
 - (iv) rule 46, the third proviso shall be deemed to have been substituted on and with effect from the 27th July, 2017.
 - (v) in rule 87,-
 - (a) in sub-rule (2), the provisos shall be deemed to have been inserted and with effect from the 17th August, 2017; and
 - (b) in sub-rule (3), the second proviso shall be deemed to have been substituted on and with effect from the 17th August, 2017.

(ASAR 28, 1940 SAKA)

-
- (vi) in FORM GST REG-01, under the heading 'Instructions for submission of Application for Registration', Serial No.16 shall be deemed to have been added on and with effect from the 17th August, 2017.
3. In the said rules, in Notification No.G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017 dated the 03rd October, 2017, for sub-rule (1) to amending rule 1, the following shall be substituted, namely:-
- "(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from the 15th September, 2017."
4. In the said rules, in the Notification No.G.S.R.55/P.A.5/2017/S.164/Amd.(6)/2017 dated the 14th November, 2017, the following amendments shall be made, namely:-
- (i) in rule 89, in sub-rule (1), the third proviso shall be deemed to have been substituted on and with effect from the 18th October, 2017.
- (ii) in rule 96A, in sub-rule (1), in clause (a), the words and signs ", or such further period as may be allowed by the Commissioner," shall be deemed to have been inserted on and with effect from the 18th October, 2017.
- (iii) in rule 118, the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be deemed to have been substituted on and with effect from the 29th September, 2017.
- (iv) in rule 119, the words and figures " the period specified in rule 117 or such further period as extended by the Commissioner" shall be deemed to have been substituted on and with effect from the 29th September, 2017.
- (v) in rule 120, the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be deemed to have been substituted on and with effect from the 29th September, 2017.
- (vi) in rule 120A, the marginal heading "Revision of declaration in FORM GST TRAN-1" shall be deemed to have been inserted on and with effect from the 29th September, 2017.
- (vii) in FORM GST REG-29,-
- (a) the heading "APPLICATION FOR CANCELANATION OF

REGISTRATION OF MIGRATED TAXPAYERS" shall be deemed to have been substituted on and with effect from the 29th September, 2017; and

(b) under sub-heading PART-A, against them (i), the letters "GSTN" shall be deemed to have been substituted on and with effect from the 29th September, 2017.

(viii) in FORM GST RFD-01, the Statement 2 and Statement 4 shall be deemed to have been substituted on and with effect from the 18th October, 2017.

5. In the said rules, in Notification No.G.S.R.54/P.A.5/2017/S.164/Amd.(5)/2017, dated the 1st November, 2017, for sub-rule (1) to amending rule 1, the following shall be substituted, namely:-

"(2) Save as otherwise provided in these rules, they shall be deemed to have been come into force on and with effect from the 13th October, 2017."

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.