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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF JAILS
(JAILS BRANCH)
NOTIFICATION

The 20th November, 2020

No. G.S.R. 97/P.A.10/2020/S.19/2020.-In exercise of the powers conferred by section 19 of the Punjab Prisons Development Board Act, 2020 (Punjab Act No.10 of 2020), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules for carrying out the purposes of the said Act, namely:-

RULES

1. **Short title and commencement.**- (1) These rules may be called the Punjab Prisons Development Board Rules, 2020.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. **Definitions.**- (1) In these rules, unless the context otherwise requires;

(a) "Act" means the Punjab Prisons Development Board Act, 2020 (Punjab Act No. 10 of 2020);

(b) "Government" means the Government of the State of Punjab in the Department of Jails;

(c) "Subsidiary Unit" means any Central Jail, District Jail, Special Jail, Sub-Jail or any other institution or office under the Department of Jails, Punjab except the Prison Headquarters, where any commercial, non-commercial, correctional or welfare activity is being undertaken.

(2) The words and expressions used, but not defined in these rules, shall have the same meaning as respectively assigned to them in the Act.

3. **Meetings of the Board.**-(1) The Member-Secretary with the approval of the Chairperson shall give to every member, not less than seven clear days' notice in writing to be served by hand, or by post or by any other electronic means. Every notice of the meeting shall specify the date, time, place and mode of the proposed meeting. If a member changes his postal address or e-mail id, then the member shall inform in writing his new address or e-mail id to the

Member Secretary who shall there upon enter new address in the record and ensure notice is served on the new address or e-mail id;

Further provided that if a meeting of the Board has to be adjourned for any reason whatsoever, the same may be convened at any time, date, place and by any mode as approved by the Chairperson.

(2) Along with the notice of the meeting, the Member-Secretary shall with the approval of the Chairperson, issue an agenda specifying the items of business to be brought before the meeting.

Provided that the Chairperson or Senior Vice-Chairperson presiding over the meeting of the Board may bring before the meeting any business which is urgent with a short term notice, or without prior placing the same on the agenda.

(3) The business of the meeting shall ordinarily be transacted in the order in which the items of business appear on the agenda and all matters at any meeting of the Board shall be decided by simple majority of the members present by voting. In case of a tie, the presiding member shall exercise casting vote.

4. Quorum of the meeting.-A meeting of the Board shall be quorate if one-third of the total number of members of the Board are present either in person or by any other electronic means as approved by the Chairperson or Senior Vice-Chairperson presiding over meeting of the Board.

5. Proceedings of the meetings.-(1) The proceedings of every meeting of the Board together with the names of the members present shall be recorded and compiled by the Member Secretary in an appropriate manner. The copy of the draft minutes shall be sent to the Chairperson of the Board for approval within four days from the date of the meeting. The Chairperson would return the draft minutes with his comments within 7 days normally. Once approved, the final minutes shall be signed by the Member-Secretary, and a copy of the same shall be sent to the Government and to all members of the Board.

Further, such minutes shall be tabled at the next Board meeting alongwith report on any action taken. The Minute Book shall be kept in the custody of the Member-Secretary.

(2) On all matters relating to conduct of business at the meeting, which have not been expressly provided for in these rules, the decision of Chairperson shall be final.

6. Honoraria and allowances of the members of the Board.-(1) All Non-official members of the Board shall be entitled to reimbursement of actual amount incurred for the journeys performed in economy class of air travel; or executive class by train or equivalent. In addition, non-official members would be entitled for sitting fee @ Rs. 5000/- per meeting attended for the purpose of the Board, its committees and/or sub-committees.

(2) Official members shall not be entitled for any fee or allowance.

(3) No journey shall be performed by any officer of the Board or any non-official member for the purpose of the Board outside the State without the prior approval of the Member-Secretary.

7. Non-official Members to be non-executive and part-time.- Non-official members to be nominated to the Board by the government shall hold office as non-executive members and purely in part-time capacity.

8. Member Secretary.- The Member-Secretary of the Board shall be the Chief Executive Officer of the Board and shall act as the controlling authority in all matters connected with the administration of the Board.

9. Powers and functions of the Member Secretary.-(1) Subject to the overall supervision of the Board, the Member Secretary shall exercise such powers and discharge such duties which the Board may delegate from time to time, in addition to the following powers and duties, namely:-

- (a) to convene the regular and special meetings of the Board and to conduct the business of the Board;
- (b) to prepare agenda and place it before the members of the Board;
- (c) to implement the decisions and resolutions of the Board or any committee thereof;
- (d) to coordinate, supervise and control the work of the officers and staff of the Board;
- (e) to ensure proper maintenance of all records related to minutes of the meetings of the Board, Committees and Sub-Committees thereof;
- (f) to present important papers and matters relating to policy before the Board as early as possible;
- (g) to delegate any administrative or financial powers and duties vested in him to the Regional Manager with the approval of the Senior

Vice-Chairperson and shall seek ratification of the Board in the next Board meeting.

- (h) to ensure that proper books of accounts relating to all receipts and expenditures concerning activities of the Board and any subsidiary units thereto are prepared, maintained and audited as per applicable laws;
- (i) to present Annual Report before the Board for its approval; and to submit the report duly approved by the Board to the Government;
- (j) to prepare the annual budget estimates and supplementary budget estimates to be presented before the Board for approval;
- (k) to submit to the Government, all reports, annual returns, other necessary documents required under the Act, and to submit annual budget estimates and supplementary budget estimates;
- (l) to hold in custody, such properties belonging to the Board, both movable and immovable, which are necessary for the purpose of meeting of any of the objects and functions of the Board, and to lease, sell, exchange or otherwise transfer any property held by the Board on the orders of the Board;
- (m) to obtain and implement the orders of the Board regarding the purchase or lease or tenancy, any land or building or furniture or fixtures or vehicles or equipment or tools or any related items appurtenant to the aforementioned, necessary for the purpose of carrying on the Board's operations;
- (n) to authorize the disposal of old unserviceable articles and other stores of scrap value;
- (o) to ensure that the Board is subject to an annual audit as prescribed by the Act;
- (p) shall act as the appointing authority for all officers/officials of the Board appointed as per procedure decided by the Board, and cause imposition of any punishment, including dismissal or removal from service, on all officers/officials of the Board so appointed;
- (q) to undertake projects for the welfare of prisoners and prison staff, commercial/developmental activities or any other activities required in furtherance of the objectives of the Act, or as decided by the Board from time to time;

Provided that the above powers and functions of the Member Secretary are only illustrative in nature and not exhaustive. The Member-Secretary shall perform all such roles and responsibilities as enshrined in the Act, the rules framed thereunder and as decided by the Board from time to time.

(2) The Member-Secretary shall cause to keep a record of the members of the Board, Committees and Sub-Committees and their addresses.

10. Management of operations and supervision of Subsidiary Units.-

(1) For the purpose of managing the operations undertaken by the Board at any Subsidiary Unit, the head of office of that Subsidiary Unit shall be the ex-officio operational head. The head of the Subsidiary Unit, for this purpose, shall be the ex-officio General Manager of the Board.

(2) The Deputy Inspector General of Prisons of the concerned Circle under which the prison is situated, shall supervise the operations of the Board at the Subsidiary Units in his circle. For this purpose, he shall be the ex-officio Regional Manager of the Board.

(3) To manage day-to-day operations of the Subsidiary Units at Central Jails, District Jails and Special Jails except Open Jail, the ex-officio General Manager in sub-rule (1), shall be assisted by an ex-officio Deputy General Manager. The Deputy Superintendent (Factory) of the concerned jail, wherever such post exists or the Deputy Superintendent (Maintenance) where the post of Deputy Superintendent (Factory) does not exist, shall be the ex-officio Deputy General Manager of the Board.

11. Other Officers of the Board.-(1) The Member Secretary, with the approval of the Board, may appoint or take on deputation an Accounts officer, an Administrative officer and such other officers and employees as may be required to enable the Board to carry out its functions under the Act.

(2) Deputation period shall be for three years that can be extended by one year at a time, on the basis of performance of the officer. If performance of the officer/employee on deputation is found unsatisfactory, deputation can be cancelled at any time during the tenure by the Member-Secretary, who shall record the reasons for the same in writing and get the same ratified in the next Board meeting.

(3) Officers and employees of the Board in sub-rule (1) shall be appointed by a committee constituted by the Board for this purpose in accordance with the conditions of service, including qualifications, recruitment, emoluments, incentives, punishments, retirement, etc. decided by the Board.

12. Appointment of Consultants.-The consultants appointed from time to time by the Board under the Act, shall render services on contract basis and shall be paid fees or honorarium or emoluments as fixed by the Board. The Member-Secretary shall prepare a list of qualified persons in the fields of prison & correctional administration, medicine, architecture, engineering, social work, sociology, psychology, psychiatry, industrial management or any activity relating to the functioning of the Board, and present the same before the Board. The Consultants shall be chosen by the Board from such list, wherever necessary:

Provided that in case of emergency,-

- (a) The Member-Secretary may appoint, temporarily, for a period not exceeding six months, such consultants as may, in his opinion, be required for fulfilling the objectives of the Act, and such temporary employment has not been prohibited by any resolution passed by the Board; and
- (b) Every appointment made under clause (a) shall be reported by the Member-Secretary to the Board in its next meeting.

13. Honorary Advisors to assist Member-Secretary and General Managers.-A Group of Advisors, consisting of not more than seven members, shall assist, guide and provide necessary technical support to the Member Secretary. Similarly, a Group of Advisors, consisting not more than five members shall assist, guide and provide necessary technical support to each General Manager.

14. Terms of nomination of Honorary Advisors to assist Member Secretary and General Managers.-(1) All Advisors nominated to assist Member Secretary or General Managers shall be nominated purely on honorary basis. Advisors who are assisting the Member Secretary shall be nominated by the Vice-Chairperson and those assisting the General Managers shall be nominated by the Member Secretary. Every such nomination shall be reported by the Member Secretary to the Board in its next meeting.

(2) All Advisors so nominated shall have a term not exceeding three years, extendable by one year at a time. No honorarium or salary shall be paid to any advisor so nominated, except cost of travel, wherever necessary, to attend any meeting called by the Member Secretary or to attend meeting of any committee or sub-committee related to affairs of the Board.

15. Prisons Development Fund.-(1) All moneys received by the Board in terms of section 10 of the Act, shall be deposited in any of the Commercial Banks empanelled by the Department of Finance, i.e., Directorate of Institutional Finance and Banking in the name and style of Punjab Prisons Development Fund.

(2) The accounts of the Prisons Development Fund shall be operated by the Member Secretary. The Accounts Officer of the Board shall be responsible to prepare the statement of accounts to be presented before the Board from time to time.

(3) The Member-Secretary is authorized to draw and incur an expenditure upto rupees five lakhs at a time on all transactions relating to development and welfare schemes of the Board. The accounts of all such expenditures, so incurred, shall be placed before the Board from time to time for its approval. In case of urgent matters where the expenditure exceeds rupees five lakhs, the Member-Secretary shall obtain prior approval of the Senior Vice-Chairperson through the Vice-Chairperson, and seek ratification of the Board in its next meeting after the date of withdrawal of amount.

(4) To meet the day-to-day contingent expenditure of the Board, an amount of Rupees two lakh shall be kept as permanent advance with Member-Secretary which shall be recouped from time-to-time.

(5) The Member-Secretary is authorized to give an advance amount not exceeding rupees two lakhs to each Subsidiary Unit in Central Jails and not exceeding rupees one lakh to each Subsidiary Unit in other jails, as working capital for undertaking commercial and other activities to meet the objects and functions of the Board.

(6) The Prisons Development Fund shall be applied to meet the following expenses:-

- (i) all expenses incurred towards conducting meetings of the Board;
- (ii) all expenses relating to the maintenance of office of the Board;
- (iii) all allowances which are payable to the official and non-official members of the Board;
- (iv) all expenses to conduct the meetings for matters related to the Board by the Member Secretary, Regional Managers and General Managers as per limits prescribed by the Board from time-to-time.

- (v) salaries, allowances, loans and advances payable to the officers and employees appointed by the Board;
- (vi) consultancy charges payable to the experts/consultants appointed by the Board from time to time;
- (vii) travel expenses, if any, to honorary Advisors nominated to assist Member Secretary and General Managers;
- (viii) repayment of loans borrowed by the Board;
- (ix) expenditures payable towards the cost of acquiring movable and immovable properties, machinery, furniture etc., for construction of new prisons, office buildings and improving infrastructure;
- (x) expenditures incurred towards renovation, repairs and extension of existing prison buildings, both residential and non- residential;
- (xi) expenditures payable towards modernization of programs or welfare schemes for treatment of prisoners, education, vocational training, industry, welfare, sports, manufacturing activities, agriculture, poultry, dairy, horticulture and such other activities carried on in prisons;
- (xii) expenditures payable towards modernization of the prison administration, such as procurement of information technology and telecommunication equipment, purchase and development of software, vehicles, security and surveillance equipment, any other professional gadgets etc;
- (xiii) charges payable for academic studies and research projects undertaken in the premises of the prisons;
- (xiv) fees payable towards auditing of the accounts of the Board;
- (xv) expenses towards holding of conferences, workshops, seminars, symposiums, training programs and study tours of Prison officials within the country and abroad;
- (xvi) expenditure payable towards the welfare of prison staff and their families;
- (xvii) loans given to jails to meet urgent cash requirements for medical treatment, purchase of medicines and other essential items; and to be recovered on clearance of bills by the treasury; and
- (xviii) any other expenditure as decided by the Board.

16. Borrowings by the Board.- (1) The Board may borrow, with the approval of the Government, any sum/sums on the security of its funds or assets for the purposes mentioned in section 9 of the Act. The Member-Secretary, on behalf of the Board, shall negotiate with the lending institutions the terms and conditions and all other aspects related with the borrowing of funds.

(2) Any money borrowed under this rule shall not be applied for any other purpose without the previous sanction of the Government. While applying for such sanction of the Government, the Board shall furnish all such particulars in respect of the amount, purpose, nature and circumstances of the proposed borrowing as the Government may require.

(3) No borrowing shall have any impact on the state finance, and the Board shall ensure compliance of all guidelines issued by the Government from time to time in this regard.

17. Advance of loans and sanction of grants and subsidies.- Loans, grants and subsidies may be sanctioned by the Board to the industrial units of the prison and for other commercial/non-commercial or welfare projects, at rates and on terms and conditions, as approved by it, from time to time, without having any impact on state finances and without asking any State Government Guarantee.

18. Objects and functions of the Board.- For meeting the objects and functions of the Board as enshrined in section 9 of the Act, the Board may undertake the activities either directly by itself, or by other party on contract/ outsource, or through a partnership agreement with a government/semi-government organization, or through public private partnership mode, or through a joint venture with any entity or institution, or through any other mode like special purpose vehicle etc, on the terms and conditions approved by the Board on project-to-project basis.

19. Contracts and Memoranda of Understandings.- (1) The Board may enter into any contract or a Memorandum of Understandings (MoUs) with any entity, whether government or semi-government or commercial or non-commercial or on his behalf by duly authorized agent, for undertaking activities in pursuance of the objects and functions of the Board. All such contracts or MoUs shall be finalized with the approval of the Chairperson and shall be placed before the Board in its next meeting for ratification.

(2) Contracts or MoUs made on behalf of the Board shall not be binding on the Board unless they are executed by the Member Secretary or on his behalf by duly authorized agent by the Board and the seal of the Board affixed thereto.

(3) The Member Secretary or any person who is duly authorized to enter into contracts or to sign MoUs on behalf of the Board shall not be liable personally for any assurance or contracts made on behalf of the Board. Any liability arising out of such assurance or contract shall be discharged from the funds at the disposal of the Board.

20. Estimates of income and expenditure of the Board.- (1) The Member Secretary shall at a special meeting of the Board to be held not later than first week of February every year, lay before the Board for its approval, an estimate to the income and expenditure of the Board for the next financial year. The estimates of income and expenditure of the Board for every financial year shall consist of two separate parts, namely:-

- (a) the expenditure to be incurred in respect of schemes and developmental activities finalized by the Board for its approval.
- (b) the amounts of grants/loans/advances to be obtained shall be submitted to the State Government for approval on or before the first day of October of the previous year.

(2) The estimates approved by the Board in respect of Part (a) and by the Government in respect of Part (b) shall form the estimates of income and expenditure of the Board for the prospective financial year and shall be presented before the Board by the Member Secretary.

(3) Every such estimate shall make provision for the due fulfillment of all the liabilities of the Board and for the efficient administration of the Act.

(4) The estimates of income and expenditure of the Board shall be submitted to the Government for its approval.

(5) The Board may re-appropriate any amount under the head of account to another without prior approval of the State Government.

21. Supplementary estimates.-If, for any reason, substantial modifications of the income and expenditure estimates finally approved by the Government are likely to be involved during any financial year, a revised income and expenditure estimate, if any, including all the expenditure not covered in the original budget estimate shall be laid before the Board for its approval at a

special meeting to be held in the third quarter of each financial year.

22. Placing the Board in possession of funds.- (1) When the budget estimates relating to the Board in respect of amounts of grants/loans/ advances have been approved by the Government, and due appropriation has been made by the Legislature in this behalf, the Government will periodically place the funds directly to the Personal Deposit Account of the Board operated for this purpose.

(2) The grants/loans/advances shall only be released upon submission of utilization certificate to the Government for such funds which were released to the Board in the previous year.

23. Appointment of Adhoc and Standing Committees.-(1) To secure efficient discharge of its functions, the Board may, from time to time, appoint one or more committee/committees presided over by either a Member of the Board; or any officer of the Board, including the ex-officio Regional Manager, General Manger or Deputy General Manager; or Consultant or honorary Advisors appointed under these rules or any other expert as decided by the Board.

(2) The Committee/Committees to be constituted under sub-rule (1) shall be of two types:-

(a) Adhoc Committees:- For the purpose of undertaking specific assignments such as Rules Committee, Assets and Liabilities Committee etc.; and

(b) Standing Committees:- For the purpose of assignments of continuing nature and functioning ceaselessly to assist the Board in its duties, such as:-

(i) Administrative Approvals Committee(s);

(ii) Purchase Committee(s);

(iii) Any other Standing Committee constituted to perform any function of continuing nature.

(3) Adhoc Committee(s) formed under sub-rule (2) shall be constituted by the Vice-Chairperson, and shall have specific assignments as specified in the notification for its formation. On completion of deliberations, the Adhoc Committee, shall submit its final recommendations to the Vice-Chairperson and shall cease, and become functus officio. The Member Secretary shall

cause the final recommendations of Adhoc Committee so constituted, and the action taken on its recommendations, to be included in the agenda of the next meeting of the Board:

Provided that Adhoc Committee may be chaired either by a Member of the Board; or by any officer of the Board, including the ex-officio Regional Manager, General Manager or Deputy General Manager; or Consultant or honorary Advisors, appointed under these rules or any other expert as decided by the Board.

(4) The Administrative Approval Committee(s) shall function to assist the Board in various projects and activities proposed by the Member Secretary to be undertaken by the Board consistent with the various provisions of the Act subject to the administrative approvals. The Administrative Approval Committee(s) shall be constituted with the approval of the Vice-Chairperson and ratified by the Board in its next meeting:

Provided that the Administrative Approval Committee(s) shall be presided over either by a Member of the Board; or by any officer of the Board, including the ex-officio Regional Manager, General Manger or Deputy General Manager.

(5) The Purchase Committee(s) shall consider and approve all the purchases on behalf of the Board. The Purchase Committee(s) shall be constituted by the approval of the Vice-Chairperson and ratified by the Board in its next meeting.

Provided that the Purchase Committee(s) shall be chaired by either a Member of the Board.

(6) Any purchases made by any committee constituted under these rules shall be in accordance with the procedure as laid down in the Punjab Transparency of Public Procurement Act, 2019 and rules made thereunder, or as specifically prescribed by the Board from time to time:

Provided that the Member Secretary may further constitute Tender Committees and Technical Committees, as per requirement, to assist the Administrative Committee(s) and Purchase Committee(s):

Provided further that any technical expert of any Government Department or Undertaking may be co-opted as additional member of any committee to guide and to give advise on issues of technical nature.

24. Movable and immovable properties of the Board.- (1) All movable and immovable properties belonging to all existing jail canteens, to the Society for Development of Prisoners and Employees of Prison Department, or those bought out of the welfare fund of jails, or any other such property not bought out of budgetary allocations shall be taken over by the Board.

(2) The Board may acquire movable property by obtaining quotations or tenders or by getting the properties valued by a competent technical authority of the Government.

(3) The Board may acquire immovable properties either by agreement or by private negotiations or by moving the Government to acquire such property in accordance with the provisions of The Right to Fair Compensation and Transparency in Land Acquisition, 2013, or any law of acquisition for the time being in force in the State.

(4) Immovable properties other than lands, should be got estimated by the Public Works Department before they are sold, and then sold either by private negotiations or in public auction for a sum not less than the value fixed by Public Works Department. If the immovable property is land, the market value shall be fixed by the Deputy Commissioner and then sold either by private negotiation or in public auction for a sum not less than the value fixed by the Deputy Commissioner subject to the approval of the Board.

(5) The Board may lease out its immovable properties at such rates not less than those fixed by Public Works Department or Punjab Police Housing Corporation in case of buildings and the Deputy Commissioner in case of lands.

25. Submission of Annual Report.-(1) The Board shall within six months from the date of the closing of each financial year or within any extended time-limit accorded by the Government, submit to the Government its annual report giving an account of its activities during the year in the given Form-A appended to these rules.

(2) The accounts of the Board shall be audited by the Auditor General, Punjab who shall furnish a statement, where necessary, in regard to any material impropriety or irregularity which he may observe in the expenditure or in the recovery of money due to, or in the accounts of the Board to the Board and the Government.

(3) The Board shall forthwith remove any defect or irregularity which is pointed out by the Auditor General, Punjab and shall report to the Government the action taken by the Board thereon within ninety days from the date of the receipt of the report from Auditor General, Punjab.

(4) A copy of the annual report approved by the Board shall be circulated to all the members of the Board for their information.

26. Books of account and other records.-The Board shall maintain proper accounts like cashbook, bank-book, journal, ledgers, bills, vouchers and such other records like assets and liabilities as per accounts standard system.

27. Audit of accounts of the Board.-The accounts of the Board shall be audited annually as per the Act. The accounts of the Board, as certified by the auditor, together with audit report thereon, shall be forwarded annually to the government, and the government may issue such instructions to the Board in respect thereof, as it deems fit and the Board shall comply with such instructions.

28. Protection of action taken in good faith.- (1) No suit, prosecution or other legal proceedings shall be entertained in any court against the Board or against any officer/employee of the Board or against any person acting under the order or direction of the Board; or any officer/employee of the Board which is done or intended to be done, is in good faith, under the Act, or any rule or regulation made thereunder;

(2) No suit or prosecution or other legal proceedings shall lie against any officer or employee of the Board for any act done or purported to be done under the Act or any rule or regulation made thereunder.

29. Custody of common seal.- The common seal of the Board shall be kept in the custody of the Member-Secretary of the Board.

30. Power to relax.-(1) The Chairperson may reduce the notice period for calling meeting of Board from seven days to such other period, but not less than twenty four hours, if he/she so deems fit.

(2) Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these rules in furtherance of the objectives of the Act.

'FORM-A'
(see rule 25)

Annual Report of the Punjab Prisons Development Board for the year

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 - (i) Message from the Chairperson and other Members of the Board;
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 - (iii) Plans for recruitment of officers or experts.
7. General Remarks.

R.VENKAT RATNAM,
Additional Chief Secretary to Government of Punjab,
Department of Jails.

PART III

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

NOTIFICATION

The 17th November, 2020

No. S.O. 54/P.A.5/2017/S.172/2020.-WHEREAS, sub-section (1) of section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying Tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty- first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act and all other powers enabling him in this behalf, the Government of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:-

1. (1) This Order may be called the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2020.

(2) This order shall be deemed to have come into force with effect from the 26th day of December, 2019.

2. In the Punjab Goods and Services Tax Act, 2017, in section 44, in the Explanation, for the figures, letters and word "31st December, 2019", the figures, letters and word "31 st January, 2020" shall be substituted.

A VENU PRASAD,

Financial Commissioner (Taxation) and Secretary 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 17th November, 2020

No. S.O. 55/P.A.5/2017/S.128/Amd./2020.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in Government of Punjab, Department of Excise and Taxation, Notification No. S.O.13/P.A.5/2017/S.128/2018, dated the 27th February, 2018 namely:-

AMENDMENT

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months or quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020."

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

A VENU PRASAD,

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