

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 20th September, 2017

**No. S.O.52/P.A.5/2017/S.54/2017.**-In exercise of the powers conferred by sub-section (6) of section 54 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as “the said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendation of the Council, is pleased to notify, with immediate effect, the following category of registered persons who shall not be eligible for refund of ninety per cent. of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:-

- (i) any registered person who has been granted registration under the said Act or under the existing law within a period of six months from the date of application for refund; or
- (ii) any registered person who has not furnished the returns for three consecutive tax periods immediately preceding the date of application for refund.

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