

**PART III**

**GOVERNMENT OF PUNJAB**

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

**NOTIFICATION**

The 1st November, 2017

**No.S.O.78/P.A.5/2017/Ss.39 and 168/2017.-** In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Punjab Goods and Services Tax Rules, 2017, till the 20th day of November, 2017.

2. This notification shall be deemed to have come into force on and with effect from the 15th day of September, 2017.

**M.P. SINGH,**

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