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EXTRAORDINARY

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

The 26th February, 2021

No. G.S.R. 16/P.A.11/2018/S.23/Amd.(1)/2021.- In exercise of the powers conferred by section 23 of the Punjab State Development Tax Act, 2018 (Punjab Act No. 11 of 2018), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab State Development Tax Rules, 2018, namely:-

RULES

1. (1) These rules may be called the Punjab State Development Tax (Amendment) Rules, 2021.
(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab State Development Tax Rules, 2018 (hereinafter referred to as the said rules), in rule 10, in sub-rule (1), at the end, for sign “.”, the sign “:” shall be substituted and thereafter the following proviso shall be added, namely :-
"Provided that the Government may, by notification extend the last date of filing the return."
3. In the said rules, in rule 11, in sub-rule (1), for the words and sign "payment of tax.", the words and sign "on or before the thirtieth day of April of the following financial year:" shall be substituted and thereafter, the following proviso shall be inserted, namely :-
"Provided that the Government may, by notification extend the last date of filing the return."
4. In the said rules, in rule 12, in sub-rules (1) and (2), for the words "every quarter", the words "every month" shall be substituted.
5. In the said rules, in rule 14, after sub rule (2) , the following sub-rule (3) shall be inserted, namely:-
"(3) The tax due for the month shall be deposited by the last day of the following month."

6. In the said rules, in Form PSDT-1, for the word "PAN", the words and sign "PAN/TAN" shall be substituted.

A. VENU PRASAD,
Additional Chief Secretary Taxation
to Government of Punjab,
Department of Excise and Taxation.