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EXTRAORDINARY

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(BHADRA 20, 1948 SAKA)

LEGISLATIVE SUPPLEMENT

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PART-I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 11th September, 2026

No.14-Leg./2026.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 01st day of September, 2026, is hereby published for general information :-

**THE PUNJAB GOODS AND SERVICES TAX (AMENDMENT)
ACT, 2026**

(Punjab Act No.12 of 2026)

AN

ACT

further to amend the Punjab Goods and Services Tax Act, 2017.

BE it enacted by the Legislature of the State of Punjab in the Seventy-seventh Year of the Republic of India, as follows:-

1. (1) This Act may be called the Punjab Goods and Services Tax (Amendment) Act, 2026. Short title and commencement.
- (2) It shall come into force on such date as the Government of Punjab may, by notification in the Official Gazette, appoint.
2. In the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 15, in sub-section (3), for clause (b), the following clause shall be substituted, namely:— Amendment in section 15 of Punjab Act 5 of 2017.

“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.
3. In the principal Act, in section 34, in sub-section (1), after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted. Amendment in section 34 of Punjab Act 5 of 2017.

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4. In the principal Act, in section 54,-

(a) in sub-section (6), after the words “supply of goods or services or both”, the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted; and

(b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words and sign “,other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

Amendment in
section 54 of
Punjab Act 5 of
2017.

Sd/-

B.B.S. TEJI,

Principal Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

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