



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

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PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 20/CT/2017-18, Puducherry, dated 31st July 2017)

NOTIFICATION

In pursuance of sub-rule (1) of rule 26 of the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Lieutenant-Governor, Puducherry, hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- Aadhaar based Electronic Verification Code (EVC);
- Electronic verification code generated through net banking login on the common portal;
- Electronic verification code generated on the common portal:

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

(By order of the Lieutenant-Governor)

DR. V. CANDAVÉLOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 21/CT/2017-18, Puducherry, dated 31st July 2017)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Puducherry Goods and Services Tax (Fourth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall be deemed to have come into force on the 27th day of July, 2017.

2. In the Puducherry Goods and Services Tax Rules, 2017,

(i) in rule 24, with effect from 22nd July, 2017, in sub-rule (4), for the words "within a period of thirty days from the appointed day", the words and figures "on or before 30th September, 2017" shall be substituted;

(ii) for the existing rule 34, the following shall be substituted, namely:-

"34. Rate of exchange of currency, other than Indian rupees, for determination of value.- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.";

(iii) in rule 46, for the existing third proviso, the following proviso shall be substituted, namely:-

"Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "Supply Meant for Export/Supply to SEZ Unit or SEZ Developer for Authorised Operations on Payment of Integrated Tax" or "Supply Meant for Export/Supply to SEZ Unit or SEZ Developer for Authorised Operations Under Bond or Letter of Undertaking without Payment of Integrated Tax", as the case may be, and shall, *in lieu of* the details specified in clause (e), contain the following details, namely,-

(i) name and address of the recipient;

(ii) address of delivery; and

(iii) name of the Country of destination:";

(iv) in rule 61, with effect from 1st July, 2017, for the existing sub-rule (5), the following sub-rules shall be substituted, namely:-

“(5) Where the time-limit for furnishing of details in Form GSTR-1 under section 37 and in Form GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in Form GSTR-3B has been furnished, after the due date for furnishing of details in Form GSTR-2-

(a) Part A of the return in Form GSTR-3 shall be electronically generated on the basis of information furnished through Form GSTR-1, Form GSTR-2 and based on other liabilities of preceding Tax periods and Part B of the said return shall be electronically generated on the basis of the return in Form GSTR-3B furnished in respect of the Tax period;

(b) the registered person shall modify Part B of the return in Form GSTR-3 based on the discrepancies, if any, between the return in Form GSTR-3B and the return in Form GSTR-3 and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in Form GSTR-3 exceeds the amount of input tax credit in terms of Form GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”;

(v) in rule 83, with effect from 1st July 2017, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted;

(vi) in rule 89, with effect from 1st July 2017, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted;

(vii) in Form GST Tran-1, with effect from 1st July 2017, in Sl. No. 7, in Table (a), for the heading of column (2), the heading “HSN as applicable” shall be substituted;

(viii) in Form GST Tran-2, with effect from 1st July 2017, in Sl. No. 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted.

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 26/CT/2017-18, Puducherry, dated 31st July 2017)

NOTIFICATION

In exercise of the powers conferred by section 3 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, is pleased to appoint the following officers of the Commercial Taxes-Department, Government of Puducherry as State Tax Officers under the said Act, namely,-

- (1) Commissioner of State Tax,
- (2) Joint Commissioners of State Tax,
- (3) Deputy Commissioners of State Tax,
- (4) Assistant Commissioners of State Tax,
- (5) Commercial Tax Officers,
- (6) Deputy Commercial Tax Officers, and
- (7) Assistant Commercial Tax Officers

2. In respect of the post at Sl. No. (1) as stated above, which was upgraded *vide* G.O. Ms. No. 14/CT/2017-18, dated 7th July, 2017 and the posts at Sl. Nos. (2) and (3) as stated above, which were newly created *vide* G.O. Ms. No. 15/CT/2017-18, dated 7th July, 2017 of the Commercial Taxes Secretariat, Government of Puducherry, this notification shall be deemed to have come into force with effect from the 7th day of July, 2017. In respect of the other posts at Sl. Nos. (4) to (7) as stated above, this notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-*cum*- Secretary to Government (Finance).