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The Gazette of Puducherry

PART - II

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(27 Sravana 1939)

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 27/CT/2017-18, Puducherry, dated 18th August 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 (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

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

(i) in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted;

(ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted;

(iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:—

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **Form GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time-limit notified by the Commissioner in the Board shall be deemed to be notified by the Commissioner.”;

(iv) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words “specify that”, the words “specify the manner and conditions subject to which the” shall be substituted;

(v) in rule 87,—

(a) in sub-rule (2), the following shall be inserted, namely:—

“Provided that the challan in Form GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that 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 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that 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 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

(vi) for rule 103, with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:—

“103. Qualification and appointment of Members of the Authority for Advance Ruling.— The Government shall appoint officers not below the rank of Joint Commissioner as Member of the Authority for Advance Ruling.”;

(vii) in “Form GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be inserted, namely:—

“16. Government Departments applying for registration as suppliers may not furnish Bank Account details.”;

(viii) With effect from the 22nd June, 2017 for “Form GST REG-13”, the following Form shall be substituted, namely:—

"Form GST REG-13*[See rule 17]***Application/Form for grant of Unique Identity Number (UIN)
to UN Bodies / Embassies / others**

State /Union Territory–

District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity [Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act]	
(iii)	Name of the Authorized Signatory	
(iv)	Permanent Account Number of Authorized Signatory [Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act]	
(v)	e-mail Address of the Authorized Signatory	
(vi)	Mobile Number of the Authorized Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/> Embassy <input type="radio"/> Other Person <input type="radio"/>	
2.	Country		
2A.	Ministry of External Affairs, Government of India Recommendation (if applicable)	Letter No.	Date
3.	Notification Details	Notification No.	Date
4.	Address of the entity in State		
	Building No./Flat No.	Floor No.	
	Name of the Premises/Building	Road/Street	
	City/Town/Village	District	
	Block/Taluka		
	Latitude	Longitude	
	State	PIN Code	
	Contact Information		
	e-mail Address	Telephone number	
	Fax Number	Mobile number	

7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		e-mail address	
	Telephone No.			
	Designation/ Status		Director Identification Number (if any)	
	PAN [Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act]		Aadhaar Number [Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act]	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No. / Flat No.		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			

9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p style="text-align: center;">Or</p> <p><i>The proper office who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body/Embassy etc. in India and link it along with the Unique Identity Number generated and allotted to respective UN Body/ Embassy etc.</i></p>
10.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>

Place: _____ (Signature)
Date : _____ Name of Authorized Person : _____
Or
_____ (Signature)
Place: _____ Name of Proper Officer : _____
Date : _____ Designation: _____
_____ Jurisdiction : _____

**Instructions for submission of application for registration for
UN Bodies / Embassies / Others notified by the Government.**

- * Every person required to obtain a unique identity number shall submit the application electronically.
- * Application shall be filed through Common Portal or registration can be granted *suo-moto* by proper officer.
- * The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.

- * The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorized Signatory details” in the application.
- * PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(ix) With effect from the 1st day of July, 2017, in Form GST TRAN-1 in Serial No. 7,—

(i) in item (a), for the word, figures and brackets “and 140 (6)”, the figures, brackets and word, “140 (6) and 140 (7)” shall be substituted;

(ii) in item (b),—

(a) after the word, figures and brackets, “section 140 (5)”, the words, figures and brackets “and section 140(7)” shall be inserted;

(b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;

(c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted.

(By order of the Lieutenant-Governor)

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

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