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**La Gazette de L'État de Poudouchéry**  
**The Gazette of Puducherry**

**PART - II**

**சிறப்பு வெளியீடு EXTRAORDINAIRE EXTRAORDINARY**

அதிகாரம் பெற்ற  
வெளியீடு

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( 6 Asadha 1939 )

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**GOVERNMENT OF PUDUCHERRY**  
**COMMERCIAL TAXES SECRETARIAT**

(G. O. Ms. No. 7/A1/CT/2017, Puducherry, the 27th June 2017)

**NOTIFICATION**

In exercise of the powers conferred by section 71 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry, hereby makes the following rules further to amend the Puducherry Value Added Tax Rules, 2007, namely:-

**THE PUDUCHERRY VALUE ADDED TAX  
(SECOND AMENDMENT) RULES, 2017**

1. *Short title and commencement.*— These rules may be called the Puducherry Value Added Tax (Second Amendment) Rules, 2017.

(2) They shall come into force with immediate effect.

2. *Amendment of rule 19.*— In the Puducherry Value Added Tax Rules, 2007 (hereinafter referred to as the principal rules), in rule 19, after sub-rule (12), the following new sub-rule shall be inserted, namely,-

“(13) The dealers filing tax return in Form-I under sub-rule (1) and who are required to file the certificate of audit accounts in Form-CC prescribed under rule 52 for the financial year ending 31st March, 2017, shall furnish along with the return for the tax period preceding the appointed date of the Puducherry Goods and Services Tax Act, 2017, the rate-wise details of inventory as on the last day of that tax period.”.

3. *Insertion of Annexure in Form-I.*— In the principal rules, in Form-1 appended under rule 19, after Annexure-V, the following Annexure shall be inserted, namely,-

“ANNEXURE-VI

(To be attached with the return)

**Rate-wise inventory details**

Sl. No.	Description of goods	Rate of tax	Quantity (Nos./units/ kgs./tons./ltrs./ meters/others)	Value
(1)	(2)	(3)	(4)	(5)
Total				

”

(By order of the Lieutenant-Governor)

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

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