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PART - II

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 18/A1/CT/2017, Puducherry, dated 24th March 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
(AMENDMENT) RULES, 2017

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

(2) They shall come into force on the 1st day of April, 2017.

2. *Amendment of rule 49.*— In the Puducherry Value Added Tax Rules, 2007, in rule 49, in sub-rule (3), the following provisos shall be inserted, namely:—

“Provided that the serial number of the invoice shall be machine numbered or printed and it shall run consecutively for the whole of a financial year and such serial number shall contain only numerals and not any alphabet or special character;

Provided further that every dealer, having or proposed to have in future, additional place of business where invoice or bill is to be issued, shall assign a unique prefix number of not more than three digits exclusive to each place of business and such unique number shall be prefixed to the serial number of all the invoices or bills issued at the corresponding place of business separated by ‘/’ (slash) or ‘-’ (hyphen).”.

(By order of the Lieutenant-Governor)

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

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