



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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No. } 2	Poudouchéry	Mercredi	3	Janvier	2018 (13 Pausa 1939)
No. }	Puducherry	Wednesday	3rd	January	2018

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 1, Puducherry, dated 3rd January 2018)

#### NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), and in supersession of notification issued *vide* G.O. Ms. No. 53/CT/2017-18, dated the 17th November, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 189, dated the 17th November, 2017, except as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10th January, 2018
2	October - December, 2017	15th February, 2018
3	January - March, 2018	30th April, 2018

3. The special procedure or extension of the time-limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

(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. 2, Puducherry, dated 3rd January 2018)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount payable *in lieu of* State tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

(By order of the Lieutenant-Governor)

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

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GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

*(G.O. Ms. No. 3, Puducherry, dated 3rd January 2018)*

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 appoints the 1st day of February, 2018 as the date from which the provisions of serial numbers 2(ix) and 2(x) of the notification issued *vide* G.O. Ms. No. 29/CT/2017-18, dated the 2nd September, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 140, dated the 2nd September, 2017, shall come into force.

(By order of the Lieutenant-Governor)

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

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