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PART - I

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GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 5, Puducherry, dated 3rd January 2018)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 10 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 9/A1/CT/2017, dated the 29th June 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 94, dated the 29th June, 2017, namely:—

In the said notification, in the opening paragraph,-

(a) in clause (i), for the words "one per cent.", the words "half per cent." shall be substituted;

(b) in clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2018.

(By order of the Lieutenant-Governor)

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