



புதுச்சேரி மாநில அரசிதழ்

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

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

EXTRAORDINARY

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GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 33, Puducherry, dated 5th August 2019)

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. (1) These rules may be called the Puducherry Goods and Services Tax (Third Amendment) Rules, 2019.

(2) They shall be deemed to have come into force on the 23rd day of April, 2019.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

3. In the said rules, in rule 62,-

a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

b) in sub-rule (1), -

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “ **FORM GSTR-4**”, the following shall be substituted, namely:-

“paying tax under section 10 or paying tax by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019 shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year,”;

(ii) the proviso shall be omitted;

- c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

- d) in sub-rule (4),-

(i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. 02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019” shall be inserted;

(ii) in the Explanation,-

(A) after the words “not be eligible to avail”, the word “of” shall be omitted;

(B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019” shall be inserted;

e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;

f) after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) A registered person who ceases to avail the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:-

“Form GST CMP - 08
[See rule 62]

Statement for payment of self-assessed tax

													Financial Year					
													Quarter					
1.	GSTIN																	
2.	(a)	Legal name	<Auto>															
	(b)	Trade name	<Auto>															
	(c)	ARN	<Auto> (After filing)															
	(d)	Date of filing	<Auto> (After filing)															

3. Summary of self-assessed liability**(net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

(Amount in ₹ in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

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.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Puducherry Goods and Services Tax Act, 2017 or by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. 02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.

/

3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.”.

5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:-

“17. Taxpayers who want to pay tax by availing benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. 02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.”.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 34, Puducherry, dated 5th August 2019)

NOTIFICATION

In exercise of the powers conferred by section 148 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 notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms.No.02/2019 – Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.50, dated the 13th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Puducherry Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Puducherry Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

5. This notification shall be deemed to have come into force on the 23rd day of April, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 35, Puducherry, dated 5th August 2019)

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 21st day of June, 2019, as the date from which the provisions of rule 12 of the Puducherry Goods and Services Tax (Fourteenth) Amendment Rules, 2018 [notification issued vide G.O. Ms. No.4 dated the 14th January, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No.5, dated the 14th January, 2019], shall come into force.

2. This notification shall be deemed to have come into force on the 23rd day of April, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 36, Puducherry, dated 5th August 2019)

NOTIFICATION

**THE PUDUCHERRY GOODS AND SERVICES TAX (FIFTH
REMOVAL OF DIFFICULTIES) ORDER, 2019.**

ORDER No.5/2019-State Tax

WHEREAS, sub-section (2) of section 29 of the Puducherry Goods and Services Tax Act, 2017 (hereinafter referred to as the 'PGST Act') provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under: -

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the PGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

.....

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

.....

AND WHEREAS, sub-section (1) of Section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the PGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the PGST Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the PGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the PGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the PGST Act, the period for filing appeal under section (1) of section 107 of the PGST Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the PGST Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the PGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the PGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Puducherry Goods and Services Tax Act, 2017, the Lieutenant-Governor, Puducherry, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

Short title.— This Order may be called the Puducherry Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019.”.

This order shall be deemed to have been issued on the 23rd day of April, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 37, Puducherry, dated 5th August 2019)

NOTIFICATION

In exercise of the powers conferred by section 148 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 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 shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Puducherry Goods and Services Tax Rules, 2017, 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 details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July -September, 2019	31 st October, 2019

3. 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 said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force with effect from the 28th day of June, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 38, Puducherry, dated 5th August 2019)

NOTIFICATION

In exercise of the powers conferred by section 148 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 notifies the persons registered under section 24 of the said Act read with rule 14 of the Puducherry Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

4. This notification shall be deemed to have come into force with effect from the 28th day of June, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 39, Puducherry, dated 5th August 2019)

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. (1) These rules may be called the Puducherry Goods and Services Tax (Fourth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 28th day of June, 2019.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 10, the following rule shall be inserted, namely: -

“10A. Furnishing of Bank Account Details.- After a certificate of registration in **FORMGST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision.”.

3. In the said rules, in rule 21, after clause (c), the following clause shall be inserted, namely:-
“(d) violates the provision of rule 10A.”.

4. In the said rules, after rule 32, with effect from the 1st day of July, 2019, the following rule shall be inserted, namely: -

“32A. Value of supply in cases where Kerala Flood Cess is applicable.- The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of section 15 of the Act, but shall not include the said cess.”.

5. In the said rules, in rule 46, after the fifth proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.”.

6. In the said rules, in rule 49, after the third proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.”.

7. In the said rules, in rule 66, in sub-rule (2),-

(a) for the words, letters and figures “suppliers in **Part C** of **FORM GSTR-2A** and **FORM-GSTR-4A**” the word “deductees” shall be substituted;

(b) the words “the due date of” shall be omitted;

(c) after the words, letters and figures “**FORM GSTR-7**” the words “for claiming the amount of tax deducted in his electronic cash ledger after validation” shall be inserted.

8. In the said rules, rule 67, in sub-rule (2),-

(a) the words, letters and numbers “in **Part C** of **FORM GSTR-2A**” shall be omitted;

(b) the words “the due date of” shall be omitted;

(c) after the words, letters and figures “**FORM GSTR-8**” the words “for claiming the amount of tax collected in his electronic cash ledger after validation” shall be inserted.

9. In the said rules, in rule 87,-

(a) in sub-rule (2), the second proviso shall be omitted.

(b) in sub-rule (9),-

(i) the words, letters and figures “in **FORM GSTR-02**” shall be omitted;

(ii) the words and figures “in accordance with the provisions of rule 87” shall be omitted.

(c) after sub-rule (12), with effect from a date to be notified later, the following sub-rule shall be inserted, namely:-

“(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.”.

10. In the said rules, in rule 91, in sub-rule (3), with effect from a date to be notified later, at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted.

11. In the said rules, in rule 92, with effect from a date to be notified later,-

(a) in sub-rule (4), at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted;

(b) in sub-rule (4), after the words “application for refund”, the words “on the basis of a consolidated payment advice” shall be inserted;

(c) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).”;

(d) in sub-rule (5), for the words “an advice”, the words “a payment order” shall be substituted.

12. In the said rules, in rule 94, with effect from a date to be notified later, for the words “payment advice”, the words “payment order” shall be substituted.

13. In the said rules, after rule 95, with effect from the 1st day of July, 2019, the following rule shall be inserted, namely: -

“95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.-

(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in **FORM GST RFD- 10B** on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

(4) The refund of tax paid by the said retail outlet shall be available if-

- (a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
- (b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;
- (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
- (d) such other restrictions or conditions, as may be specified, are satisfied.

(5) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

Explanation.- For the purposes of this rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.”.

14. In the said rules, in rule 128,-

(a) in sub-rule (1), after the words “receipt of a written application,” the words “or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted;

(b) in sub-rule (2),-

- i. after the words “All applications from interested parties on issues of local nature” the words, “or those forwarded by the Standing Committee” shall be inserted;
- ii. after the words “the State level Screening Committee and the Screening Committee shall,” the words “within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted.

15. In the said rules, in rule 129, in sub-rule (6), for the word “three” used in the phrase “shall complete the investigation within a period of three months”, the word “six” shall be substituted.

16. In the said rules, in rule 132, in sub-rule (1), before the words “Director General of Anti-profiteering” the word “Authority,” shall be inserted.

17. In the said rules, in rule 133,-

(a) in sub-rule (1), for the word “three” the word “six” shall be substituted;

(b) after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(2A)The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).”;

(c) in sub-rule (3), in clause (c), after the words “fifty per cent. of the amount determined under the above clause”, the words “along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount” shall be inserted;

(d) in sub-rule (3), in the Explanation, after the words “the expression, “concerned State” means the State”, the words, “or Union Territory” shall be inserted;

(e) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall mutatis mutandis apply to such investigation or enquiry.”.

18. In the said rules, in rule 138, in sub-rule (10),-

(a) in the Table, in column (3), against serial no. 1 to serial no. 4, after the words “Over Dimensional Cargo”, the words “or multimodal shipment in which at least one leg involves transport by ship” shall be inserted;

(b) after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.”.

19. In the said rules, in rule 138E, in sub-clause (a),-

(a) after the words “being a person paying tax under section 10” the words and figures “or availing the benefit of notification of the Government of Puducherry, Commercial Taxes Secretariat issued vide G.O. Ms. No.02/2019– Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part II, No.50, dated the 13th March, 2019,” shall be inserted;

(b) for the word “returns” the words, letters and figures “statement in **FORM GST CMP-08**” shall be substituted;

(c) for the words “tax periods” the word “quarters” shall be substituted.

20. In the said rules, in **FORM GST REG-01**, in the Table appended to “List of Documents to be uploaded”, against serial no. 4, in the heading, after the words “Bank Account Related Proof”, the words“, where details of such Account are furnished:” shall be inserted.

21. In the said rules, in **FORM GST REG-07**, in **PART-B**, after entry 12, the following entry shall be inserted, namely:-

“12A. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																	
Type of Account								IFSC									
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

Note-Add more bank accounts”.

22. In the said rules, in **FORM GST REG-12**, after entry 12, the following entry shall be inserted, namely:-

“13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																				
Type of Account											IFSC									
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Note-Add more bank accounts”.

Sr. No.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

2.	Inward supplies attracting reverse charge including import of services	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
3.	Tax paid (1+2)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
4.	Interest paid, if any	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Type of supply(Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		Total		<Auto>	<Auto>	<Auto>	<Auto>

7. TDS/TCS Credit received

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08)	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						

(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

Verification

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.

Place
Date

Signature of Authorised Signatory
Name of Authorised Signatory
Designation /Status

Instructions:-

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
 - TDS: Tax Deducted at Source
 - TCS : Tax Collected at Source
- The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
- Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
 - Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
 - Table 4B to capture inward supplies from registered supplier attracting reverse charge;
 - Table 4C to capture supplies from unregistered supplier;
 - Table 4D to capture import of services.
- Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.
- TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.”

24. In the said rules, in **FORM GSTR-9**,-

- in the Table, in serial no. 8, in column 2, in row C, for the words and figures “to September, 2018”, the figures and word “2018 to March 2019” shall be substituted;
- in the Table, in Pt. V, in column 2, in the heading, for the words and letters “previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier”, the letters, figures and words “FY 2017-18 declared in returns between April 2018 till March 2019” shall be substituted;

;

(c) in instructions, serial no. 3 shall be omitted;

(d) in instructions, in serial no. 4, after the sentence ending with “declared in this part.”, the following words, letters and figures shall be inserted, namely:-

“It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.” ;

(e) In the instructions, in serial no. 5, in the Table, in column 2,-

(i) against serial no. 8A, after the words, letters and figures “corresponding suppliers in their **FORM GSTR-1**.”, the following words, letters and figures shall be inserted, namely:-

“It may be noted that the **FORM GSTR-2A** generated as on the 1st May, 2019 shall be auto-populated in this table.”;

(ii) against serial no. 8C, for the words “to September 2018”, the figures and words “2018 to March 2019” shall be substituted;

(f) in the instructions, in serial no. 7,-

(i) for the words, letters, brackets and figures “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier”, the words and figures “between April 2018 to March 2019” shall be substituted;

(ii) in the Table, in column 2-

(A) against serial no. 10 & 11, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

(B) against serial no. 12, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

(C) against serial no. 13, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted.

25. In the said rules, after **FORM GST PMT -07**, with effect from a date to be notified later, the following form shall be inserted, namely:-

FORM GST PMT -09*[See rule 87(13)]***Transfer of amount from one account head to another in electronic cash ledger**

1.	GSTIN	
2.	(a) Legal name	<Auto>
	(b) Trade name, if any	<Auto>
3.	ARN	
4.	Date of ARN	

5. Details of the amount to be transferred from one account head to another

(Amount in Rs.)

Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State□/ UT tax□ Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	

6. Verification

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.

Place

Signature

Name of Authorized Signatory

Date

Designation /Status

Instructions -

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to – tax, interest, penalty, fee and others.
3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.

In the said rules, in **FORM GST RFD-05**, with effect from a date to be notified later,-

(a) in Line 3 for the word “Advice”, the word “order” shall be substituted;

(b) in Line 4 for the word “Advice”, the word “order” shall be substituted;

(c) in Line 6, for the words and letters “To <Centre>PAO/ Treasury/ RBI/ Bank”, the words and letters “To PAO, CBIC” shall be substituted.

27. In the said rules, after **FORM GST RFD - 10**, with effect from the 1st day of July, 2019, the following form shall be inserted, namely:-

FORM GST RFD-10 B <i>[See rule 95A]</i> Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)																																	
1. GSTIN: 2. Name: 3. Address: 4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY> 5. Amount of Refund Claim: <INR><In Words> 6. Details of inward supplies of goods received and corresponding outward supplies:																																	
DETAILS OF SUPPLIES																																	
Inward Supplies										Corresponding outward supplies																							
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details																						
	No / Date	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State /UT Tax	Cess	No. / Date	HSN Code	Qty.	Taxable Value																			
7. Refund applied for: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%; text-align: center; padding: 5px;">Central Tax</th> <th style="width: 20%; text-align: center; padding: 5px;">State/UT Tax</th> <th style="width: 20%; text-align: center; padding: 5px;">Integrated Tax</th> <th style="width: 20%; text-align: center; padding: 5px;">Cess</th> <th style="width: 20%; text-align: center; padding: 5px;">Total</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center; padding: 5px;"><Total></td> <td style="text-align: center; padding: 5px;"><Total></td> <td style="text-align: center; padding: 5px;"><Total></td> <td style="text-align: center; padding: 5px;"><Total></td> <td style="text-align: center; padding: 5px;"><Total></td> </tr> </tbody> </table>														Central Tax	State/UT Tax	Integrated Tax	Cess	Total											<Total>	<Total>	<Total>	<Total>	<Total>
Central Tax	State/UT Tax	Integrated Tax	Cess	Total																													
<Total>	<Total>	<Total>	<Total>	<Total>																													
8. Details of Bank Account: <ul style="list-style-type: none"> i. Bank Account Number ii. Bank Account Type iii. Name of the Bank iv. Name of the Account Holder/Operator v. Address of Bank Branch vi. IFSC vii. MICR 																																	
9. Declaration: <p style="margin-top: 5px;">I _____ as an authorized representative of _____ (Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-</p> <ul style="list-style-type: none"> (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application. 																																	

(ii) the information given herein above is true and correct to the best of my knowledge and belief.

Date:

Signature of Authorized Signatory:

Place:

Name:

Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
 - a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);
 - b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
 - c) Copy of the returns for the period for which application is being filed.

28. In the said rules, for **FORM GST DRC-03**, the following FORM shall be substituted, namely:—

<p align="center">“FORM GST DRC- 03 [See rule 142(2) & 142 (3)]</p>		
<p>Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement</p>		
1.	GSTIN	
2.	Name	< Auto>
3.	Cause of payment	<< drop down>> Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)
4.	Section under which voluntary payment is made	<< drop down>>
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No. Date of issue
6.	Financial Year	

7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12

8. Reasons, if any - << Text box>>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name
Designation / Status
Date – ”.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 40, Puducherry, dated 5th August 2019)

NOTIFICATION

**THE PUDUCHERRY GOODS AND SERVICES TAX (SIXTH
REMOVAL OF DIFFICULTIES) ORDER, 2019.**

ORDER No.6/2019-State Tax

WHEREAS, sub-section (1) of section 44 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or

section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Puducherry Goods and Services Tax Act, 2017, the Lieutenant-Governor, Puducherry, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Puducherry Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019.

2. In section 44 of the Puducherry Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30th June, 2019”, the figures, letters and word “31st August, 2019” shall be substituted.

3. This order shall be deemed to have come into force with effect from the 28th day of June, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).