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PART - I

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GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 26/2019-Puducherry GST (Rate), Puducherry, dated 12th December 2019]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 11/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated the 29th June, 2017. In the said notification, in the Table, against Serial Number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely:-

"Explanation- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975."

2. This notification shall be deemed to have come into force on the 22nd day of November, 2019.

(By order of the Lieutenant-Governor)

SHURBIR SINGH, I.A.S., Secretary to Government (Finance).

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