



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

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PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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வெளியீடு

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 69, Puducherry, dated 31st December 2019)

NOTIFICATION

In exercise of the powers conferred by section 128 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 amendment in the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 9, dated the 23rd January, 2018, published in the Gazette of Puducherry, Extraordinary Part-I, No. 12, dated the 23rd January, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the amount of late fee payable under section 47 of the said Act, shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to November, 2019 by the due date but, furnishes the said details in FORM GSTR-1 between the period from 19th December, 2019 and 10th January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

(By order of the Lieutenant-Governor)

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

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 70, Puducherry, dated 31st December 2019)

NOTIFICATION

In exercise of the powers conferred by section 164 of 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 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 (Ninth Amendment) Rules, 2019.

(2) Save as otherwise provided, they shall be deemed to have come into force on the 26th day of December, 2019.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 per cent.” shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely:-

“86 A. Conditions of use of amount available in electronic credit ledger.-

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

(a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 -

(i) issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

(ii) without receipt of goods or services or both; or

(b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or

(c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

(d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

(2) The Commissioner, or the officer authorised by him under sub-rule (1) may, up on being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction."

4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-

"(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be."

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 71, Puducherry, dated 31st December 2019)

THE PUDUCHERRY GOODS AND SERVICES TAX
(TENTH REMOVAL OF DIFFICULTIES) ORDER, 2019

ORDER

[No. 10/2019 – 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 said Act, the Lieutenant-Governor, Puducherry, on recommendations of the Council, hereby makes the following Order, namely:-

1. *Short title.*— This Order may be called the Puducherry Goods and Services Tax (Tenth 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 “31st December, 2019”, the figures, letters and word “31st January, 2020” shall be substituted.

(By order of the Lieutenant-Governor)

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