



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.	Puducherry	Tuesday	31st	December	2019

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 27/2019-Puducherry GST (Rate),
Puducherry, dated 31st December 2019]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 1/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 95, dated the 29th June, 2017, namely:-

In the said notification,

A. in Schedule II - 6%,-

(i) S. No. 80AA and the entries relating thereto shall be omitted;

(ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely:-

“163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

(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. 28/2019-Puducherry GST (Rate),
Puducherry, dated 31st December 2019]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, 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. 12/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 41, -

(a) in column (3), for the figure “50”, at both the places where they occur, the figure “20” shall be substituted;

(b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)

“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State tax, as would have been payable on the upfront amount charged for the long term lease of the plots but, for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

(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. 29/2019-Puducherry GST (Rate),
Puducherry, dated 31st December 2019]*

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, 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. 13/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated the 29th June, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory."

(By order of the Lieutenant-Governor)

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