



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

Publiée par
Autorité

Published by
Authority

விலை : ₹ 3-00

Prix : ₹ 3-00

Price : ₹ 3-00

எண்	புதுச்சேரி	தங்கடகிழமை	2019 ஓ	஫ெப்ரவரி மீ	25 உ
No. } 29	Poudouchéry	Lundi	25	Février	2019 (6 Phalgun 1940)
No. }	Puducherry	Monday	25th	February	2019

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 19, Puducherry, dated 25th February 2019)

NOTIFICATION

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

ORDER No. 1/2019-State Tax

Whereas, sub-section (1) of section 10 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-

- (i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule-II to the said Act, may opt for the Scheme under the said sub-section;

(ii) a person who opts for the said Scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule-II to the said Act), of value not exceeding ten per cent. of turnover in a State or Union Territory in the preceding financial year or five lakh rupees, whichever is higher;

And whereas, clause (a) of sub-section (2) of section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1), if, save as otherwise provided in sub-section (1), he is not engaged in the supply of services;

And whereas, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid Scheme, causing hardships to a lot of small businesses and because of that certain difficulties have arisen in giving effect to the provisions of section 10;

Now, therefore, in exercise of the powers conferred by section 172 of the Puducherry Goods and Services Tax Act, 2017 and in supersession of the Puducherry Goods and Services Tax, (Removal of Difficulties) Order, 2017, Order No. 01/2017-State Tax, notified *vide* G.O. Ms. No. 39/CT/2017-18, dated the 24th October, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 169, dated the 24th October, 2017, except as respects things done or omitted to be done before such supersession, 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 (Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account-

(i) for determining the eligibility for composition Scheme under second proviso to sub-section (1) of section 10;

(ii) in computing aggregate turnover in order to determine eligibility for composition Scheme.

3. This Order shall be deemed to have come into force with effect from the 1st day of February, 2019.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 20, Puducherry, dated 25th February 2019)

CORRIGENDUM

In the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 26/2018-Puducherry GST (Rate), dated the 31st December, 2018, published in the Gazette of Puducherry, Extraordinary Part-I, No. 180, dated the 31st December, 2018, in the Explanation, in item (c) for "32" read "34".

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 21, Puducherry, dated 25th February 2019)

NOTIFICATION

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

ORDER No. 2/2019-State Tax

Whereas, sub-section (4) of section 52 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 operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

And whereas, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal, but, they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-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 (Second Removal of Difficulties) Order, 2019.

2. In section 52 of the Puducherry Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word "31st January, 2019", the figures, letters and word "07th February, 2019" shall be substituted.

3. This Order shall be deemed to have come into force with effect from the 1st day of February, 2019.

(By order of the Lieutenant-Governor)

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