



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. } 4	Poudouchéry	Lundi	14	Janvier	2019 (24 Pausa 1940)
No. }	Puducherry	Monday	14th	January	2019

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 1, Puducherry, dated 14th January 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), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G. O. Ms. No. 39, dated the 10th August, 2018, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 111, dated the 10th August, 2018, namely:—

In the said notification, in paragraph 2,-

(i) in clause (i), for the figures, letters and word "31st August, 2018". the figures, letters and word "31st January, 2019" shall be substituted:-

(ii) in clause (iv), for the figures, letters and word "30th September, 2018", the figures, letters and word "28th February, 2019" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2018.

(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. 2, Puducherry, dated 14th January 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), 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.44, dated the 21st September, 2018, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 129, dated the 21st September, 2018, namely:-

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters "July, 2017 to September, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to December, 2018" and "31st day of March, 2019" shall respectively be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2018.

(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. 3, Puducherry, dated 14th January 2019)

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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 makes the following further amendments in the notification of the Government of

Puducherry, Commercial Taxes Secretariat issued *vide* G. O. Ms. No. 47, dated the 25th September, 2018, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 134, dated the 25th September, 2018, namely:-

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

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act."

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2018.

(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. 5, Puducherry, dated 14th January 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 amendments in 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 proviso, the following proviso shall be inserted, namely:-

"Provided further 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 September, 2018 by the due date but, furnishes the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019."

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2018.

(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. 6, Puducherry, dated 14th January 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) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, and in supersession of the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 33/CT/2017-18, dated the 20th September, 2017 published in the Gazette of Puducherry, Extraordinary, Part-I, No. 145, dated the 20th September, 2017, notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G. O. Ms. No. 52/CT/2017-18, dated the 3rd November, 2017 published in the Gazette of Puducherry, Extraordinary, Part-I, No. 184, dated the 3rd November, 2017 and notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G. O. Ms. No. 54/CT/2017-18, dated the 17th November, 2017 published in the Gazette of Puducherry, Extraordinary, Part-I, No. 189, dated the 17th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues;

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues;

Provided further 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 return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but, furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2018.

(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. 7, Puducherry, dated 14th January 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 amendments in notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G. O. Ms. No. 2, dated the 3rd January, 2018 published in the Gazette of Puducherry, Extraordinary, Part-I, No. 2, dated the 3rd January, 2018, namely:-

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

"Provided further 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 return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but, furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.".

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2018.

(By order of the Lieutenant-Governor)

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