



புதுச்சேரி மாநில அரசிதழ்

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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. 8, Puducherry, dated 14th January 2019)

NOTIFICATION

The Puducherry Goods and Services Tax (Second Removal of Difficulties) Order, 2018

Order No. 02/2018 - State Tax

Whereas, sub-section (4) of section 16 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 a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

And Whereas, sub-section (3) of section 37 of the said Act provides that—

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period :

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

And whereas, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity—

(i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;

(ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

as a result whereof, certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

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 the 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, 2018.—

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely:—

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

4. This order shall 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. 9, Puducherry, dated 14th January 2019)

NOTIFICATION

**The Puducherry Goods and Services Tax
(Third Removal of Difficulties) Order, 2018**

Order No. 03/2018 - 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, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational 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 Puducherry Goods and Services Tax Act, 2017, the Lieutenant-Governor, Puducherry, on the 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 (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Puducherry Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

3. This order shall 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. 10, Puducherry, dated 14th January 2019)

NOTIFICATION

**The Puducherry Goods and Services Tax
(Fourth Removal of Difficulties) Order, 2018**

Order No. 04/2018 - 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 the 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 (Fourth Removal of Difficulties) Order, 2018.

2. In section 52 of the Puducherry Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely:—

“**Explanation:** For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

3. This order shall 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).

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