



# 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	Wednesday	30th	January	2019

### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 13, Puducherry, dated 30th January 2019)

### NOTIFICATION

In exercise of the powers conferred by section 147 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 amendment in the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 46/CT/2017-18, dated the 25th October, 2017 published in the Gazette of Puducherry, Extraordinary, Part I, No. 173, dated the 25th October, 2017, namely:-

In the said notification,

(i) In the Table, the column number (2) against Sl. No. 1, after the entry, the following proviso shall be inserted, namely:-

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a Chartered Accountant is submitted to the Commissioner or any other officer authorised by him within 6 months of such supply.;

Provided further that no such certificate shall be required if, input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the explanation against serial number 1 the words “on pre-import basis” shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 15th day of January, 2019.

(By order of the Lieutenant-Governor)

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

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