



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.	51	Poudouchéry	Mercredi	13	Mars
No.		Puducherry	Wednesday	13th	March
					2019 (22 Phalguna 1940)

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 25, Puducherry, dated 13th March 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) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Puducherry Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-I
(1)	(2)	(3)
1	April -June, 2019	31st July, 2019

3. The time-limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 26, Puducherry, dated 13th March 2019)

NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (I) of section 10 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification of the Government of Puducherry, Commercial Taxes Department issued vide G.O. Ms. No. 9/AI/CT/2017, dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part I, No. 94, dated the 29th June, 2017, except as things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Puducherry Goods and Services Tax Rules, 2017:

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if, such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

TABLE

Sl.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala.
3	24	All goods, <i>i.e.</i> , Tobacco and manufactured tobacco substitutes.

Explanation.—

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and Chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1st day of April, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 27, Puducherry, dated 13th March 2019)

NOTIFICATION

**The Puducherry Goods and Services Tax (Third Removal of Difficulties)
Order, 2019.**

Order No. 3/2019-State Tax

Whereas, clause (c) of sub-section (3) of section 31 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore, any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, 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 (Third Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 2/2019-Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part-I No. 50, dated the 13th March, 2019.

(By order of the Lieutenant-Governor)

TARSEM KUMAR, I.A.S.,
Commissioner-*cum*-Secretary to Government (Finance).
