



# 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	Friday	6th	September	2019

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 10/2019-Puducherry GST (Rate),  
Puducherry, dated 6th September 2019]

#### NOTIFICATION

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 11/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No.95, dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 3, in items (*i.e.*,) and (if), in the entries in column (5), for the figures and letters “10th”, wherever they occur, the figures and letters “20th” shall be substituted;

(ii) in Annexure IV, for the figures and letters “10th”, at both the places where they occur, the figures and letters “20th” shall be substituted.

2. This notification shall be deemed to have come into force with effect from 10th day May, 2019.

(By order of the Lieutenant-Governor)

**A. ANBARASU, I.A.S.,**  
Development Commissioner-cum-  
Secretary to Government (Finance).

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GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

*[G.O. Ms. No. 11/2019-Puducherry GST (Rate),  
Puducherry, dated 6th September 2019]*

NOTIFICATION

In exercise of the powers conferred by section 55 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 specifies retail outlets established in the departure area of an International Airport, beyond the immigration counters, making tax free supply of goods to an outgoing International Tourist, as class of persons who shall be entitled to claim refund of applicable Central Tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Puducherry Goods and Services Tax Rules, 2017.

*Explanation.*— For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall be deemed to have come into force with effect from the 1st day of July, 2019.

(By order of the Lieutenant-Governor)

**A. ANBARASU, I.A.S.,**  
Development Commissioner-cum-  
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT**

[G.O. Ms. No. 12/2019-Puducherry GST (Rate),  
Puducherry, dated 6th September 2019]

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 1/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated the 29th June, 2017, namely:-

In the said notification,-

(a) in Schedule I - 2.5%,-

(i) after serial number 234-A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“234B	8504	Charger or charging station for Electrically operated vehicles”;
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.-</i> For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;
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(b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the word “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

2. This notification shall be deemed to have come into force on the 1st day of August, 2019.

(By order of the Lieutenant-Governor)

**A. ANBARASU, I.A.S.,**  
Development Commissioner-*cum*-  
Secretary to Government (Finance).

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