



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

Publiée par
Autorité

Published by
Authority

விலை : ₹ 3-00

Prix : ₹ 3-00

Price : ₹ 3-00

எண்	புதுச்சேரி	புதன்கிழமை	2020 ஹி	ஏப்ரல் மீ	1 ௨
No. } 57	Poudouchéry	Mercredi	1	Avril	2020 (12 Chaitra 1942)
No. }	Puducherry	Wednesday	1st	April	2020

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 2/2020-Puducherry GST (Rate),
Puducherry, dated 1st April 2020]

NOTIFICATION

In exercise of the powers conferred by sub-sections (1), (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, 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, in the Table, against serial number 25,

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely,—

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	- ”

(b) in item (ii), in column (3), after the brackets and figure “(i)”, the word, brackets and figures “and (ia)” shall be inserted. .

2. This notification shall come into force with effect from the 1st day of April, 2020.

(By order of the Lieutenant-Governor)

SHURBIR SINGH, I.A.S.,
Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

*[G.O. Ms. No. 3/2020-Puducherry GST (Rate),
Puducherry, dated 1st April 2020]*

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 Commercial Taxes Secretariat, Government of Puducherry 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%, serial number 187 and the entries relating thereto shall be omitted;

(b) in Schedule II - 6%,—

(i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“75A.	3605 00 10	All goods”;
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(ii) serial numbers 202 and 203, and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%,—

(i) serial number 73 and the entries relating thereto shall be omitted;

(ii) in serial number 379, for the entry in column (3), the entry “All goods” shall be substituted;

2. This notification shall come into force with effect from the 1st day of April, 2020.

(By order of the Lieutenant-Governor)

SHURBIR SINGH, I.A.S.,
Secretary to Government (Finance).
