



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

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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. 18, Puducherry, dated 15th April 2020)

NOTIFICATION

In exercise of the powers conferred by section 164 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 rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the Puducherry Goods and Services Tax (Fourth Amendment) Rules, 2020.
- (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:—

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:—

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

(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. 19, Puducherry, dated 15th April 2020)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], read with section 148 of the said Act, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendment in notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 12/A1/CT/2017, dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 94, dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:—

Table

Sl. No.	Class of registered persons	Rate of interest	Tax period	Condition
(1)	(2)	(3)	(4)	(5)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	Nil for first 15 days from the due date, and 9 per cent thereafter.	February, 2020, March 2020, April, 2020.	If, return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020.

2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year.	Nil	February, 2020, March, 2020.	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020.
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020.
3	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year.	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 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. 20, Puducherry, dated 15th April 2020)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], read with section 148 of the said Act, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendment in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 6, dated the 14th January, 2019, published in the Gazette of Puducherry, Extraordinary Part I, No. 4, dated the 14th January, 2019, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

Table

Sl. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	February, 2020, March, 2020 and April, 2020.	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020.
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year.	February, 2020 and March, 2020.	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020.
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020.
3	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year.	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020.
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020.
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 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. 21, Puducherry, dated 15th April 2020)

NOTIFICATION

In exercise of the powers conferred by section 128 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 amendment in notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 9, dated the 23rd January, 2018, published in the Gazette of Puducherry, Extraordinary Part I, No. 12, dated the 23rd January, 2018, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in FORM GSTR-1 by the due date, but furnishes the said details in FORM GSTR-1, on or before the 30th day of June, 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. 22, Puducherry, dated 15th April 2020)

NOTIFICATION

In exercise of the powers conferred by 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, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 34, dated the 5th August, 2019, published in the Gazette of Puducherry, Extraordinary Part I, No. 129, dated the 5th August, 2019, namely:—

In the said notification,—

(i) in the second paragraph, after the second proviso, the following proviso shall be inserted, namely: —

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Puducherry Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely:—

“ Provided that the said persons shall furnish the return in FORM GSTR-4 of the Puducherry Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

(By order of the Lieutenant-Governor)

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