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La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

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(16 Sravana 1942)

GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 120/Leg/2020-LD.

Puducherry, the 7th August 2020.

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry, on the 5th day of August, 2020 and is hereby published for general information.

N. MURUGAVEL,
Under Secretary to Government (Law).

THE PUDUCHERRY GOODS AND SERVICES TAX
(SECOND AMENDMENT) ACT, 2020
(Act No. 6 of 2020)

(05-08-2020)

AN

ACT

**further to amend the Puducherry Goods and
Services Tax Act, 2017.**

BE it enacted by the Puducherry Legislative
Assembly in the Seventy-first Year of the Republic
of India as follows:-

Short title and
commencement.

1. (1) This Act may be called the Puducherry
Goods and Services Tax (Second Amendment)
Act, 2020.

(2) Save as otherwise provided, sections
2 to 14 of this Act shall come into force on such
date as the Government of Puducherry may, by
notification in the Official Gazette, appoint.

Amendment of
section 2.

2. In section 2 of the Puducherry Goods
and Services Tax Act, 2017 (hereinafter referred
as the principal Act), in clause (114), for the
existing sub-clauses (c) and (d), the following
sub-clauses shall be substituted, namely:-

Act
No. 6
of
2017.

“(c) Dadra and Nagar Haveli and Daman
and Diu;

(d) Ladakh;”.

Amendment of
section 10.

3. In section 10 of the principal Act, in
sub-section (2), in clauses (b), (c) and (d), after
the words “of goods”, the words “or services”
shall be inserted.

4. In section 16 of the principal Act, in sub-section (4), the words “invoice relating to such” shall be omitted. Amendment of section 16.

5. In section 29 of the principal Act, in sub-section (1), for the existing clause (c), the following clause shall be substituted, namely:— Amendment of section 29.

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.

6. In section 30 of the principal Act, in sub-section (1), for the existing proviso, the following proviso shall be substituted, namely:— Amendment of section 30.

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

7. In section 31 of the principal Act, in sub-section (2), for the existing proviso, the following proviso shall be substituted, namely:— Amendment of section 31.

“Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”.

Amendment of
section 51.

8. In section 51 of the principal Act,—

(a) for the existing sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;

(b) sub-section (4) shall be omitted.”.

Amendment of
section 122.

9. In section 122 of the principal Act, after the existing sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

Amendment of
section 132.

10. In section 132 of the principal Act, in sub-section (1),—

(i) for the existing words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;

(ii) for the existing clause (c), the following clause shall be substituted, namely:--

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(iii) in the existing clause (e), the words, “fraudulently avails input tax credit” shall be omitted.

11. In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

Amendment of
section 140.

(a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words “existing law”, the words “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted.

Insertion of new section 168A. 12. After section 168 of the principal Act, the following section shall be inserted with effect from the 31st day of March, 2020, namely:—

Power of Government to extend time-limit in special circumstances. “168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time-limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression “force majeure” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.

Amendment of section 172. 13. In section 172 of the principal Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendment of Schedule II. 14. In Schedule II to the principal Act, in paragraph 4 (a) and (b), the existing words “whether or not for a consideration,” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

15. (1) Notwithstanding anything contained 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] by the Government on the recommendations of the Council, in exercise of the powers conferred under sub-section (1) of section 9 of the principal Act,—

Retrospective exemption from, levy and collection of State tax in certain cases.

(i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);

(ii) State tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but, which would not have been so collected, had sub-section (1) been in force at all material times.

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