



புதுச்சேரி மாநில அரசிதழ்

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PART - I

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EXTRAORDINAIRE

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GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 31, Puducherry, dated 20th July 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. (1) These rules may be called the Puducherry Goods and Services Tax (Six Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of publication of this rule in the Official Gazette.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26, in sub-rule (1), for the second proviso, the following provisos shall be substituted with effect from the 27th day of May, 2020, namely:—

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through Electronic Verification Code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR-1 verified through Electronic Verification Code (EVC).”.

3. In the said rules, in rule 109A,—

(a) in sub-rule (1),

(i) for the existing clause (a), the following shall be substituted, namely:—

“(a) any officer not below the rank of Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner”;

(ii) in clause (b), for the words and brackets “the Assistant Commissioner (Appeals)”, the following words and brackets shall be substituted, namely:—

“any officer not below the rank of Assistant Commissioner (Appeals)”.

(b) in sub-rule (2),

(i) for the existing clause (a) the following shall be substituted, namely:—

“(a) any officer not below the rank of Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner”;

(ii) in clause (b), for the words and brackets “the Assistant Commissioner (Appeals)”, the following words and brackets shall be substituted, namely:—

“any officer not below the rank of Assistant Commissioner (Appeals)”.

(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. 32, Puducherry, dated 20th July 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. (1) These rules may be called the Puducherry Goods and Services Tax (Seventh Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 1st day of April, 2020.

2. In the Puducherry Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:—

“Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.”

(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. 33, Puducherry, dated 20th July 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), 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. 19, dated the 15th April, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 63, dated the 15th April, 2020, namely:—

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

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, 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, namely:—

Table

Sl. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)
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 till 24 th day of June, 2020	February, 2020, March 2020, April, 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 12 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 27 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020

2. (1) This notification shall be deemed to have come into force with effect from the 24th 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. 34, Puducherry, dated 20th July 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,—

(i) in the third proviso, for the Table, the following Table shall be substituted, 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 24 th day of June, 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020

(iii) after the third proviso, the following provisos shall be inserted, namely:—

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but, furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but, furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 24th 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. 35, Puducherry, dated 20th July 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. 21, dated the 15th April, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 63, dated the 15th April, 2020, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in FORM GSTR-1 by the due date, but, furnishes the said details on or before the dates mentioned in column (3) of the said Table:—

Table

Sl. No.	Month/Quarter	Dates
(1)	(2)	(3)
1	March, 2020	10th day of July, 2020
2	April, 2020	24th day of July, 2020
3	May, 2020	28th day of July, 2020
4	June, 2020	05th day of August, 2020
5	January to March, 2020	17th day of July, 2020
6	April to June, 2020	03rd day of August, 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. 36, Puducherry, dated 20th July 2020)

NOTIFICATION

The Puducherry Goods and Services Tax (Removal of Difficulties) Order, 2020.

Order No. 1/2020-State Tax

Whereas, sub-section (2) of section 29 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act) provides for cancellation of registration by proper officer in situations described in clauses (a) to (e) as under:—

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

And whereas, sub-section (1) of section 169 of the said Act provides for service of notice (opportunity of being heard); clauses (c) and (d) of said sub-section are as under:—

.....

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

.....;

And whereas, sub-section (1) of section 30 of the said Act provides for application for revocation of cancellation of there gistration within thirty days from the date of service of the cancellation order;

And whereas, sub-section (1) of section 107 of the said Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the said Act empowers the Appellate Authority that it may, if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month;

And whereas, a large number of registrations have been cancelled under sub-section (2) of section 29 of the said Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and the period of thirty day provided for application for revocation of cancellation order in sub-section (1) of section 30 of the said Act, the period for filing appeal under section (1) of section 107 of the said Act and also the period of condoning the delay provided in sub-section (4) of section 107 of the said Act has elapsed; the registered persons whose registration have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration; the said Act being a new Act, these taxpayers could not apply for revocation of cancellation within the specified time period of thirty days from the date of service of the cancellation order, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following Order, to remove difficulties, namely:—

1. *Short title.*— This Order may be called the Puducherry Goods and Services Tax (Removal of Difficulties) Order, 2020.—

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and where cancellation order was passed up to 12th June, 2020, the later of the following dates shall be considered :-

(a) Date of service of the said cancellation order; or

(b) 31st day of August, 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. 37, Puducherry, dated 20th July 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. (1) These rules may be called the Puducherry Goods and Services Tax (Eighth Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 01st day of July, 2020.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:—

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.— Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation.— For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has Nil or No entry in all the Tables in FORM GSTR-3B or FORM GSTR-1, as the case may be.”.

(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. 38, Puducherry, dated 20th July 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 fifth proviso, the following provisos shall be inserted, namely:—

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is Nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in FORM GSTR-3B for the months of May, 2020 to July, 2020, by the due date but, furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is Nil.”.

2. This notification shall be deemed to have come into effect from the 25th day of June, 2020.

(By order of the Lieutenant-Governor)

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