



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. } 175	Poudouchéry	Lundi	30	Novembre	2020 (9 Agrahayana 1942)
No. }	Puducherry	Monday	30th	November	2020

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES DEPARTMENT

F. No. 3240/CTD/GST/2020/12.

Puducherry, the 30th November 2020.

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, read with section 168 of the Puducherry Goods and Services Tax Act, 2020 (Act No. 6 of 2017) [hereafter in this notification referred to as the said Act], and in supersession of the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 60, dated the 28th October, 2020, published in the Official Gazette of Government of Puducherry, Extraordinary Part-I, No. 153, dated the 28th October, 2020 and notification of the Commissioner of State Tax, Puducherry issued *vide* F. No. 3240/CTD/GST/2020/9, dated the 28th October, 2020, published in the Official Gazette of Government of Puducherry, Extraordinary Part-I, No. 159, dated the 29th October, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax, Puducherry, on the recommendations of the Council, hereby extends the time-limit for furnishing the details of outward supplies in FORM GSTR-1 of the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time-limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

L. KUMAR, I.A.S.,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F. No. 3240/CTD/GST/2020/13.

Puducherry, the 30th November 2020.

NOTIFICATION

In exercise of the powers conferred by section of the Puducherry Goods and Services Tax Act, 2020 (Act No. 6 of 2017), read with sub-rule (5) of rule 61 of the Puducherry Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification *vide* F. No. 3240/CTD/GST/2020/10, dated the 28th October, 2020, published in the Official Gazette of Government of Puducherry, Extraordinary Part-I, No. 159, dated the 29th October, 2020, except as respects things done or omitted to be done before such rescission.

L. KUMAR, I.A.S.,
Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT

F. No. 3240/CTD/GST/2020/14.

Puducherry, the 30th November 2020.

NOTIFICATION

In pursuance of section 168 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) and sub-rule (3) of rule 45 of the Puducherry Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Puducherry, hereby extends the time-limit for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 till the 30th day of November, 2020.

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

L. KUMAR, I.A.S.,
Commissioner of State Tax.

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