



# 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.	Puducherry	Monday	30th	November	2020

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 66, Puducherry, dated 30th November 2020)

#### NOTIFICATION

In exercise of the powers conferred by clause (ii) of sub-section (2) of section 1 of the Puducherry Goods and Services Tax (Amendment) Act, 2020 (Act No. 1 of 2020), the Lieutenant-Governor, Puducherry, hereby appoints the 10th day of November, 2020, as the date on which the provisions of section 7 of the said Act shall come into force.

2. This notification shall be deemed to have come into force with effect from the 10th day of November, 2020.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 67, Puducherry, dated 30th November 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. *Short title and commencement.*—(1) These rules may be called the Puducherry Goods and Services Tax (Thirteenth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 10th day of November, 2020.

2. *In the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021 namely.*—

**“59. Form and manner of furnishing details of outward supplies.—**

(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, - using invoice furnishing facility (hereafter in this notification referred to as the “IFF”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in FORM GSTR-1 for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the—

(a) invoice wise details of all—

- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all—

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the—

(a) invoice wise details of inter-State and intra-State supplies made to the registered persons;

(b) debit and credit notes, if any, issued during the month for such invoices issued previously.”.

3. *In the said rules, for rule 60, the following rule shall be substituted with effect from the 1st day of January, 2021, namely.—*

**“60. Form and manner of ascertaining details of inward supplies.—**

(1) The details of outward supplies furnished by the supplier in FORM GSTR-1 or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal, as the case may be.

(2) The details of invoices furnished by a non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR 2A electronically through the common portal.

(3) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR 2A electronically through the common portal.

(4) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal

(5) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in Part D of FORM GSTR-2A electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in FORM GSTR-2B, for every month, electronically through the common portal, and shall consist of—

(i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;

(ii) the details of invoices furnished by a non-resident taxable person in FORM GSTR-5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be,—

- (a) for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
- (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
- (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;

(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in FORM GSTR-2B for every month shall be made available to the registered person,—

(i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;

(ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.”

4. *In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely.—*

“(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month.”.

5. *In the said rules, for rule 61, the following rule shall be substituted with effect from the 1st day of January, 2021, namely.—*

“61. **Form and manner of furnishing of return.**—(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Act No. 13 of 2017) or an Input Service Distributor or a

non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under—

(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month;

(ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, on or before the twenty-second day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in FORM GSTR-3B.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in FORM GST PMT-06, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in FORM GST PMT-06, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in FORM GST PMT-06, such a registered person may—

(a) for the first month of the quarter, take into account the balance in the electronic cash ledger.

(b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in FORM GSTR-3B, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in FORM GSTR-3B for the said quarter has been filed.”.

6. *In the said rules, after rule 61, the following rule shall be inserted, namely.—*

“61A. **Manner of opting for furnishing quarterly return.**—(1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return

on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

(a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or

(b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

**7. In the said rules, in rule 62,—**

(i) in sub-rule (1), the words, figures, letters and brackets “or paying tax by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 2/2019-Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No. 50, dated the 13th March, 2019” shall be omitted;

(ii) in sub-rule (4), the words, figures, letters and brackets “or by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 2/2019 - Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No. 50, dated the 13th March, 2019” shall be omitted;

(iii) in the explanation to sub-rule (4), the words, figures, letters and brackets “or opting for paying tax by availing the benefit of notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 2/2019 - Puducherry GST (Rate), dated the 13th March, 2019, published in the Gazette of Puducherry, Extraordinary, Part I, No. 50, dated the 13th March, 2019.” shall be omitted;

(iv) sub-rule (6) shall be omitted.

*7. In FORM GSTR-1, in the Instructions, after serial number 17, the following instruction shall be inserted, namely.—*

“18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.

8. After FORM-2A, the following FORM shall be inserted, namely:—

**“FORM-2B**

[See rule 60(7)]

**Auto-drafted ITC Statement**

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

**3. ITC Available Summary**

(Amount in ₹ in all sections)							
Sl. No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B</b>							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					If this is <b>positive</b> , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	4(A)(4)					If this is <b>positive</b> , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.



4. ITC Not Available Summary

(Amount in ₹ in all sections)

Sl. No.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						
III	Inward Supplies liable for reverse charge	3.1(d)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B ITC Reversal							
I	Others	4(B)(2)					Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						

B2B - Credit notes (Reverse charge)									
B2B - Credit notes (Reverse charge) (Amendment)									
ISD - Credit notes									
ISD - Credit notes (Amendment)									

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ

2. Important Advisory:

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1,5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1,5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios: -
  - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of Puducherry Goods and Services Tax Act, 2017.
  - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State. However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that FORM GSTR-2B will consist of all the FORM GSTR-1s, 5s and 6s being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the Puducherry Goods and Services Tax Rules, 2017 and is also available under the "View Advisory" tab on the online portal. For example, FORM GSTR-2B for the month of February will consist of all the documents filed by suppliers who choose to file their FORM GSTR-1 monthly from 00:00 hours on 12th February to 23:59 hours on 11th March.

4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units/Developers.

5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.

6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:

(A) Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.

(B) Part B captures the summary of credit that shall be reversed in relevant table of FORM GSTR-3B.

7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.

8. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that

(a) No credit shall be taken twice for any document under any circumstances.

(b) Credit shall be reversed wherever necessary.

(c) Tax on reverse charge basis shall be paid.

9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.

10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices/documents where such rate is applicable.

## 11. Table-wise instructions:

Table No. and Heading (1)	Instructions (2)
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge.	<p>(i) This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>(ii) This table displays only the supplies on which input tax credit is available.</p> <p>(iii) Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be reversed in Table 4(B)(2) of FORM GSTR-3B.</p>
Table 3 Part A Section II Inward Supplies from ISD.	<p>(i) This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>(ii) This table displays only the supplies on which ITC is available.</p> <p>(iii) Negative credit, if any, may arise due to amendment in ISD Amendments - Invoices. Such credit shall be reversed in table 4(B)(2) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge.	<p>(i) This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1.</p> <p>(ii) This table provides only the supplies on which ITC is available.</p> <p>(iii) These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p>
Table 3 Part A Section IV Import of Goods.	<p>(i) This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>(ii) This table shall consist of data on the imports made by you (GSTIN) in the month for which FORM GSTR-2B is being generated for.</p> <p>(iii) The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>(iv) The table also provides if the Bill of entry was amended.</p> <p>(v) Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>

(1)	(2)
Table 3 Part B Section I Others.	<p>(i) This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>(ii) Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If, this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Table 4 Part A Section I All other ITC – Supplies from registered persons other than reverse charge.	<p>(i) This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>(ii) This table provides only the supplies on which ITC is not available.</p> <p>(iii) This is for information only and such credit shall not be taken in FORM GSTR-3B.</p>
Table 4 Part A Section II Inward Supplies from ISD.	<p>(i) This section consists of the details supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>(ii) This table provides only the supplies on which ITC is not available.</p> <p>(iii) This is for information only and such credit shall not be taken in FORM GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge.	<p>(i) This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1.</p> <p>(ii) This table provides only the supplies on which ITC is not available.</p> <p>(iii) These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p>
Table 4 Part B Section I Others.	<p>(i) This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5</p> <p>(ii) This table provides only the credit notes on which ITC is not available.</p> <p>(iii) Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p>

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-  
Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY**  
**COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 68, Puducherry, dated 30th November 2020)*

**NOTIFICATION**

In exercise of the powers conferred by proviso to sub-section (1) of section 39, read with proviso to sub-section (7) of section 39 of the Puducherry Goods and Services Tax Act, 2020 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the registered persons, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Puducherry Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January, 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of the said Act, namely:—

(i) the return for the preceding month, as due on the date of exercising such option, has been furnished;

(ii) where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.

(2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.

(3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30th November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the said Table:—

**TABLE**

Sl. No.	Class of registered person	Deemed Option
(1)	(2)	(3)
1	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on quarterly basis in the current financial year.	Quarterly return
2	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on monthly basis in the current financial year.	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year.	Quarterly return

(4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5th day of December, 2020 to the 31st day of January, 2021.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH, I.A.S.,**  
Commissioner-cum-  
Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 69, Puducherry, dated 30th November 2020)*

NOTIFICATION

In exercise of the powers conferred by section 148 read with sub-section (7) of section 39 of the Puducherry Goods and Services Tax Act, 2020 (Act No. 6 of 2017), (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to,—

(i) thirty five percent. of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or

(ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited—

(a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability ;

(b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

*Explanation*—For the purpose of this notification, the expression “a complete tax period” means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

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

(By order of the Lieutenant-Governor)

**SHURBIR SINGH**, I.A.S.,  
Commissioner-*cum*-  
Secretary to Government (Finance).

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GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 70, Puducherry, dated 30th November 2020)

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Puducherry Goods and Services Tax Rules, 2017, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 9, dated the 1st April, 2020, published in the Gazette of Puducherry, Extraordinary Part II, No. 58, dated the 1st April, 2020, namely:—

In the said notification, in the first paragraph, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

(By order of the Lieutenant-Governor)

**SHURBIR SINGH**, I.A.S.,  
Commissioner-*cum*-  
Secretary to Government (Finance).