



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	Thursday	15th	October	2020

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 57, Puducherry, dated 15th October 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 the 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 1st April, 2020, namely:-

In the said notification, in the first paragraph,-

(i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

2. This notification shall be deemed to have come into force on the 30th day of September, 2020.

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 58, Puducherry, dated 15th October 2020)

NOTIFICATION

In exercise of the powers conferred by sixth proviso to rule 46 of the Puducherry Goods and Services Tax Rules, 2017, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 10, dated the 1st April, 2020, published in the Gazette of Puducherry, Extraordinary Part-II, No. 58, dated 1st April, 2020, namely:-

In the said notification,-

(i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.

2. This notification shall be deemed to have come into force on the 30th day of September, 2020.

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 59, Puducherry, dated 15th October 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 (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the 30th day of September, 2020.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-

“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer *in lieu of* the physical copy of such tax invoice.”.

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 60, Puducherry, dated 15th October 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 notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Puducherry Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

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

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