



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. } 127	Poudouchéry	Lundi	7	Septembre	2020 (16 Bhadra 1942)
No. }	Puducherry	Monday	7th	September	2020

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 43, Puducherry, dated 7th September 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 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 Official Gazette of Puducherry, Extraordinary Part II, No. 58, dated the 1st April, 2020, namely:-

In the said notification, in the first paragraph,

- before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

(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. 44, Puducherry, dated 7th September 2020)

NOTIFICATION

In exercise of the powers conferred by section 168A of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time-limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 and where, completion or compliance of such action has not been made within such time, then, the time-limit for completion or compliance of such action, shall be extended up to the 30th day of June, 2020, including for the purposes of--

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any Authority, Commission or Tribunal, by whatever name called under the provisions of the Acts stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below -

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above;

(ii) where, an e-way bill has been generated under rule 138 of the Puducherry Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 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. 45, Puducherry, dated 7th September 2020)

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 1 of the Puducherry Goods and Services Tax (Second Amendment) Act, 2020 (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, hereby appoints the 18th day of May, 2020 as the date on which the provisions of section 11 of the said Act, the 30th day of June, 2020 as the date on which the provisions of section 2 and 13 of the said Act and the 3rd day of September, 2020 as the date on which the provisions of section 12 of the said Act, shall come into force.

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