Registered with the Registrar of Newspapers for India under No. 10410



Registered No. PY/44/2018-20 WPP No. TN/PMG(CCR)/WPP-88/2018-20 Dated : 8-9-2020 Price : ₹ 3-00

# 

# PART - I

சிறப்பு வெளியீடு	EXTRAORDINAIRE		EXTRAORDINARY	
அதிகாரம் பெற்ற	Publiée par			Published by
வெளியீடு	Autorité			Authority
ഖിலை : ₹ 3-00	Prix : ₹ 3-00			Price : ₹ 3-00
எண் புதுச்சேரி	செவ்வாய்க்கீழமை	2020 @	சைப்டம்பர் மீ	8 α
No 128 Poudouchéry	Mardi	8	Septembre	2020 (17 Bhadra 1942)
No Puducherry	Tuesday	8th	September	2020

## GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 46, Puducherry, dated 8th 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), 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. 44, dated the 7th September, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 127, dated the 7th September, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

"Provided that where an e-way bill has been generated under rule 138 of the Puducherry Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.".

2. This notification shall be deemed to have come into force on the 5th day of May, 2020.

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

## GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 47, Puducherry, dated 8th 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), 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. 44, dated the 7th September, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 127, dated the 7th September, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely:-

"Provided that where an e-way bill has been generated under rule 138 of the Puducherry Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020. the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020.".

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2020.

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

## GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 48, Puducherry, dated 8th 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), 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. 44, dated the 7th September, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 127, dated the 7th September, 2020, namely:-

In the said notification, in the first paragraph, in clause (i),--

- (i) for the words, figures and letters "29th day of June, 2020", the words, figures and letters "30th day of August, 2020" shall be substituted;
- (ii) for the words, figures and letters "30th day of June, 2020", the words, figures and letters "31st day of August, 2020" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 27th day of June, 2020.

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