



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

Publiée par
Autorité

Published by
Authority

விலை : ₹ 3-00

Prix : ₹ 3-00

Price : ₹ 3-00

ண்	புதுச்சேரி	செவ்வாய்க்கிழமை	2020 ஞ	செப்டம்பர் மீ	15 உ
No. } 131	Poudouchéry	Mardi	15	Septembre	2020 (24 Bhadra 1942)
No. }	Puducherry	Tuesday	15th	September	2020

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 49, Puducherry, dated 15th September 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) [hereinafter referred to as the said Act], the Lieutenant-Governor, Puducherry hereby appoints the 1st day of September, 2020, as the date on which the provisions of section 10 of the said Act, shall come into force.

(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. 50, Puducherry, dated 15th September 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, 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 (Tenth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect from the 20th day of August, 2020.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 01st April, 2020, namely: -

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.”.

3. In the said rules, in rule 9, with effect from 21st August, 2020,-

(i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, *in lieu of* the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”;

(ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted, namely:-

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than twenty-one days from the date of submission of the application.”;

(iii) in sub-rule (4), for the word, “shall”, the word “may” shall be substituted;

(iv) for sub-rule (5), the following sub-rule shall be substituted, namely:-

“(5) If the proper officer fails to take any action,-

- (a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub-section (6D) of section 25; or
- (b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or
- (c) within a period of twenty-one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or
- (d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.”.

4. In the said rules, in rule 25, with effect from 21st August, 2020, after the words “failure of Aadhaar authentication”, the words “or due to not opting for Aadhaar authentication” shall be inserted.

(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. 51, Puducherry, dated 15th September 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 makes the following further amendment in the notification of the Commercial Taxes Department, Government of Puducherry issued *vide* G.O. Ms. No. 34, dated the 5th August, 2019 published in the Gazette of Puducherry, Extraordinary Part-I, No. 129, dated the 5th August, 2019, namely:-

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words “31st day of August, 2020”, the figures, letters and words “31st day of October, 2020” 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. 52, Puducherry, dated 15th 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), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Commercial Taxes Department, 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), the following proviso shall be inserted, namely: -

“Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 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 November, 2020.”.

(By order of the Lieutenant-Governor)

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