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புதுச்சேரி மாநில அரசிதழ்
La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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(23 Magha 1942)

GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 161/Leg./2021-LD.

Puducherry, the 12th February 2021.

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry, on the 11th day of February, 2021 and is hereby published for general information.

N. MURUGAVEL,
Under Secretary to Government (Law).

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) ACT, 2021

(Act No. 1 of 2021)

(11-02-2021)

An

Act

**further to amend the Puducherry Value Added Tax
Act, 2007.**

BE it enacted by the Legislative Assembly of Puducherry in the Seventy-first Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Puducherry Value Added Tax (Amendment) Act, 2021.

(2) It shall be deemed to have come into force with effect from the 29th day of August, 2020.

Amendment of Schedule and insertion of new Schedule.

2. In the Puducherry Value Added Tax Act, 2007,— Act No. 9 of 2007.
(i) in the Sixth Schedule, the entries against serial numbers 2 and 3 shall be omitted.

(ii) after the Sixth Schedule, the following new Schedule shall be inserted, namely,—

**"THE SEVENTH SCHEDULE
LIST OF GOODS TAXABLE AT
THE FIRST POINT OF SALE
AT THE RATE SPECIFIED IN COLUMN 3**

[See Section 14(1)]

Sl. No.	Description of Goods	Rate
(1)	(2)	(3)
1	Petrol sold at :	
	(a) Puducherry region	28.00%
	(b) Karaikal region	28.00%

(1)	(2)	(3)
	(c) Mahe region	23.90%
	(d) Yanam region	25.70%
2	<i>Diesel sold at :</i>	
	(a) Puducherry region	19.75%
	(b) Karaikal region	19.75%
	(c) Mahe region	18.15%
	(d) Yanam region	20.00%".
