



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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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 1/2021-Puducherry GST (Rate), Puducherry, dated 2nd June 2021)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 1/2017-Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

In the said notification, -

(a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;

(b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-

"(231). Diethylcarbazine".

2. This notification shall come into force on the 2nd day of June, 2021.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 2/2021-Puducherry GST (Rate), Puducherry, dated 2nd June 2021)

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and 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 amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 11/2017-Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

In the said notification, in the Table,-

(i) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in sub-clause (ii) of the fourth proviso, after the words "developer- promoter to him", the following words shall be inserted, namely:-

"and utilise the same notwithstanding anything contained in the first proviso,"

(ii) in serial number 25, after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely-

(3)	(4)	(5)
"(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-"

(iii) in serial number 25, in item (ii) in column (3), for the word, brackets and figures “and (ia)”, the word, brackets and figures “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force on the 2nd day of June, 2021.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 3/2021-Puducherry GST (Rate), Puducherry, dated 2nd June 2021)

NOTIFICATION

In exercise of the powers conferred by section 148 of the of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 9/2019-Puducherry GST (Rate), dated 31st March, 2019, published in the Gazette of Puducherry, Extraordinary Part-I, No.75, dated 31st March, 2019, namely:-

In the said notification, in the first para,-

(a) for the words “in whose case the liability to”, the words “who shall” shall be substituted.

(b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.”, the words and symbols “in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or date of its first occupation, whichever is earlier, falls.” shall be substituted.

2. This notification shall come into force on the 2nd day of June, 2021.

(By order of the Lieutenant-Governor)

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