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

PART - II

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 38, Puducherry, dated 26th November 2021)

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 of the Puducherry Settlement of Arrears Act, 2020 (Act No. 5 of 2021) (hereinafter referred to as the "said Act"), the Lieutenant-Governor, Puducherry, hereby appoints the 1st day of December, 2021 as the date on which the provisions of sections 2 to 14 of the said Act shall come into force.

(By order of the Lieutenant-Governor)

PRASHANT GOYAL,
Development Commissioner-cum-
Principal Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 39, Puducherry, dated 26th November 2021)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 14 of the Puducherry Settlement of Arrears Act, 2020 (Act No. 5 of 2021), the Lieutenant-Governor, Puducherry, hereby makes the following rules, namely:-

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Settlement of Arrears Rules, 2021.

(2) They shall come into force with effect from the 1st day of December, 2021.

2. *Definitions.*— In these rules, unless the context otherwise requires,-

(a) “Act” means, the Puducherry Settlement of Arrears Act, 2020;

(b) “Form” means, a Form appended to these rules;

(c) The words and expressions used in these rules and not defined but, defined in the Act, shall have the same meaning as defined in the Act.

3. *Application for Settlement.*— (1) An application made under sub-section (1) of section 4 of the Act shall be in Form I and shall be accompanied by self-attested copy of the assessment order and the demand notice and the proof of payment of tax amount as required under sub-section (2) of section 4 of the Act.

(2) The application shall be submitted separately for each assessment under the relevant Act to the concerned assessing authority in person or by registered post so as to reach the concerned assessing authority on or before the closing date for submission of application. Applications received after the closing date for submission shall not be accepted by the assessing authority.

(3) The assessing authority, on receipt of the application shall verify if, the application is accompanied by the required documents as mentioned in sub-rule (1) of this rule and on being satisfied with the same shall issue an acknowledgment in Form II.

4. *Communication of the amount determined.*— The amount of tax and penalty payable by the applicant as determined by the assessing authority under sub-section (1) of section 5 of the Act shall be communicated to the applicant in Form III.

5. *Notice for payment of differential amount.*— The notice to the applicant demanding payment of differential amount under sub-section (2) of section 5 of the Act shall be in Form IV.

6. *Rejection of Application.*— The order for rejection of application under sub-section (3) of section 5 of the Act shall be in Form V.

7. *Certificate of Settlement.*— The Certificate of Settlement of arrears issued under sub-section (1) of section 7 of the Act shall be in Form VI.

8. *Revocation of Certificate of Settlement.*— The revocation of the Certificate of Settlement of arrears under sub-section (1) of section 11 of the Act shall be in Form VII.

9. *Modes of payment.*— All payments under the Act shall be made in any of the following modes, namely:-

(a) by means of a crossed Demand Draft or a Banker's Cheque drawn in favour of the Commercial Tax Officer of the concerned Division, Commercial Taxes Department, Government of Puducherry; or

(b) by electronic payment through the portal of the Commercial Taxes Department, Government of Puducherry.

10. *Modes of Service.*— An order, decision, summons, notice or any other communication under the Act or this rules may be served in any of the following modes, namely:-

(a) by giving or tendering it directly to the applicant or his authorised representative including employee or to adult member of his family residing with him;

(b) by a registered post or speed post or courier with acknowledgment due, delivered to the applicant or to his authorised representative, if any, at his place of business or residence indicated by the applicant in the application.

(By order of the Lieutenant-Governor)

PRASHANT GOYAL,
Development Commissioner-cum-
Principal Secretary to Government (Finance).

FORM I

[See rule 3(1)]

APPLICATION FOR SETTLEMENT OF ARREARS

To

.....

.....

Applicant photo to be affixed and self attested

Sir/Madam,

I hereby make an application for Settlement of arrears under sub-section (1) of section 4 of the Puducherry Settlement of Arrears Act, 2020.

I hereby furnish the following particulars/details,-

1. Name of the applicant : Thiru/Tmt./Miss
(in Block letters).
2. Name of the applicant's Father/ :
Husband.
3. Name of the Dealer (Business/ :
Trade Name).
4. Registration Nos. under the Acts :
 - (i) Pondicherry General Sales
Tax Act, 1967.
 - (ii) Puducherry Value Added
Tax Act, 2007.
 - (iii) Central Sales Tax Act, 1956.

5. Contact Details:

(i)	Address of the principal place of business of the dealer	
(ii)	Name and address of additional place of businesses, if any	
(iii)	Residential address of the applicant	
(iv)	Address to which all communications to be sent	
(v)	Mobile No.	
(vi)	Landline No.	
(vii)	e-mail ID	

6. Status of the applicant :

(State whether Sole Proprietor, Partner, Director, Authorised Manager, Power of Attorney Holder, Legal heir, *etc.*) [Enclose proof of status]

7. Details of the assessment for which this application is submitted (Enclose copy of assessment order and demand notice)

(i)	Assessing Officer who passed the order	
(ii)	Act under which the assessment was made	
(iii)	Assessment order No. and year	
(iv)	Date of order	
(v)	Period of Assessment	
(vi)	Amount due as per the assessment order/demand notice	Tax
		Penalty
		Total

8. Amount paid in respect of the :
above assessment order/demand
notice till the date of submission
of this application.

Receipt No./Acknowledgment No. and Date	Tax	Penalty	Total
TOTAL			

9. Amount remaining unpaid in :
respect of the above assessment
order/demand notice as on the
date of submission of this
application.

Particulars	Tax	Penalty	Total
Amount due as per the Assessment order as indicated at Sl. No. 7(vi) above			
Less: Amount paid till date of submission of application as indicated at Sl. No. 8 above			
Amount remaining unpaid as on the date of submission of application			

10. Details of pending appeal/
revision in respect of the above
assessment order.

Sl. No.	Designation of the Appellate/Revisional Authority	Appeal/ Revision No. and Year	Status of the appeal/revision

11. Details of cases pending in the :
Judicial Magistrate Court as on
the date of this application.

Sl. No.	Name of the Judicial Magistrate Court	CC No. and Year	Status of the case

12. Whether any case or appeal : Yes/No
or revision is pending before
Tribunal/High Court/Supreme
Court in respect of the above
assessment on the date of
submission of this application

13. If yes, give the details of all :
pending cases.

Sl. No.	Tribunal/High Court/Supreme Court	Case No. and Year	Petitioner (Department/Applicant)	Status of the Case as on the date of application

14. Details of payment made as :
required under section 4(2) of
the Puducherry Settlement of
Arrears Act, 2020 (50% of the
tax amount remaining unpaid
as on the date of application)
[Enclose proof of payment].

- (i) In case, Demand Draft/Bankers Cheque is enclosed with this application:

Name of the issuing Bank and branch	Demand Draft/ Bankers Cheque No.	Date	Amount ₹	Amount in words

(ii) In case of e-payment made through Commercial Taxes Department portal:

Name of the Bank	Date of payment	Acknowledgment/ Receipt No. and date	Amount ₹	Amount in words

15. Details of documents enclosed :

.....

Declaration

I, (Name in Block letters) son/daughter/wife of Thiru solemnly declare that the information given in this application are correct and complete to the best of my knowledge and belief, and the amount of arrears, and other particulars shown therein are truly stated and relate to the assessment period indicated in the application.

I, further declare that I am making this application in my capacity as (status) of the (Name of the dealer) and that I am competent to make this application.

I, understand that this application is liable to be rejected, if any case against the assessment order in respect of which settlement is applied for is pending before the Tribunal/High Court/Supreme Court on the date of submission of this application.

Place: *Name and Signature of the Applicant.*

Date:

Note:

1. Application shall be submitted separately for each assessment under the relevant Acts.
2. All payments shall be made through Demand Draft/Bankers Cheque/e-payment only.
3. Demand Draft/Bankers Cheque shall be drawn in favour of the Commercial Tax Officer of the concerned assessment Division.

4. e-payment should be made through the portal of the Commercial Taxes Department using the credentials issued by the Department.
5. Enclose proof of Status of the applicant for Partner, Director, Authorised Manager, Power of Attorney Holder, Legal heir, *etc.*, stated in Sl.No. 6.
6. Enclose self-attested copy of the assessment order and demand notice as stated in Sl.No. 7.
7. Enclose proof of payment of 50% of the tax-amount remaining unpaid as on the date of application as stated in Sl.No. 14.
8. No column should be left blank and all pages of the application shall be signed by the applicant.
9. Corrections if any, shall be attested with full signature of the applicant.
10. In case any appeal or revision is pending before the Appellate Authority or Revisional Authority against the assessment/ demand for which this application is made, the applicant shall submit a copy of this application to such Appellate Authority or Revisional Authority within 7 days of submission of this application to the Assessing Authority.

FORM II

[See rule 3 (3)]

ACKNOWLEDGMENT

No.

Received from Thiru/Tmt./Miss
 son/daughter/wife of, an application
 in Form I under the Puducherry Settlement of Arrears Act, 2020. The
 details of the application are as below:-

1. Name and address of the dealer :
2. PGST No./CST No./VAT TIN :
3. Assessment Order No. and Year :
4. Date of order :
5. Period of Assessment :

6. Act under which the assessment :
was made.
7. Proof of Payment enclosed with :
the application.
- (a) Demand Draft/Bankers Cheque Issuing Bank :
Branch :
DD/BC No. :
Date :
₹
- (b) e-payment Bank :
Receipt/Ack. No. & date:
₹
9. Date and time of receipt of
application.
- Date :
- Time :

*Name and Signature of the
Assessing Authority with Seal.*

FORM III

(See rule 4)

DETERMINATION OF AMOUNT PAYABLE BY THE APPLICANT

Thiru/Tmt./Miss (Name and address of
the applicant) son/daughter/wife of Thiru
has submitted an application on under sub-section (1)
of section 4 of the Puducherry Settlement of Arrears Act, 2020 ("the Act")
for settlement of arrears in respect of the following assessment:

- (i) Name and address of the dealer :
(ii) PGST No./CST No./VAT TIN :
(iii) Assessment order No. and Year :
(iv) Date of order :
(v) Period of assessment :
(vi) Act under which the assessment :
was made.

2. The applicant has made the payment of tax in respect of the above application in terms of sub-section (2) of section 4 of the Act:

(i) Amount paid along with the application	₹
(ii) Differential amount paid in pursuance of notice under sub-section (2) of section 5 of the Act	₹
Total amount paid	: ₹
	(Rupees only)

3. In terms of sub-section (1) of section 5 of the Act, the amount payable by the applicant under the Act is determined as below:

Sl. No.	Particulars	Tax (₹)	Penalty (₹)
1.	Amount payable by the applicant as per the assessment order		
2.	Less: Amount paid till the date of submission of application		
3.	Amount remaining unpaid as on the date of application		
4.	Amount determined as payable by the applicant under settlement in terms of sub-section (1) of section 6 of the Act (100% of Tax and 25% of penalty as at row.3)		
5.	Total of the tax and penalty payable by the applicant	₹.....	
6.	(Rupees only)		

4. The balance amount payable by the applicant in terms of sub-section (4) of section 5 of the Act is as below:

(i) Tax

Amount determined as at row 4 of Table : ₹
in para 3 above
Less: Amount paid as at para 2 above : ₹
Balance Tax payable : ₹

(ii) Penalty

Penalty payable as at row 4 of Table in : ₹
para 3 above

Balance of tax and penalty payable : ₹

(Rupees only)

The above-mentioned balance amount shall be paid by the applicant within three months from the date of receipt of this order, without any further notice. Failing which, the application is liable to be rejected under sub-section (5) of section 5 of the Act and all payments made will be treated to have been paid against the original demand as per assessment order.

Place :
Date :

*Name and Signature of the
Assessing Authority with Seal.*

To
(Name and address of the applicant)

Copy to:

1. The Commissioner (State Tax), Commercial Taxes Department,
Puducherry.

2. The Appellate Authority/Revisional Authority.

FORM IV

(See rule 5)

NOTICE OF DEMAND FOR DIFFERENTIAL AMOUNT

To

(Name and address of the applicant)

Take notice that you have submitted an application on under sub-section (1) of section 4 of the Puducherry Settlement of Arrears Act, 2020 ("the Act") for settlement of arrears in respect of the following assessment:

- (i) Name and address of the dealer :
- (ii) PGST No./CST No./VAT TIN :
- (iii) Assessment order No. and year :
- (iv) Date of order :
- (v) Period of assessment :
- (vi) Act under which the assessment :
was made.

2. Along with application you have enclosed proof of payment of ₹ (Rupees only).

3. Whereas, the tax remaining unpaid on the date of application and the amount to be paid by you along with the application in terms of sub-section (2) of section 4 of the Act is as below:

Sl. No.	Particulars	Tax (₹)
1.	Amount payable by the applicant as per the Assessment order	
2.	Less: Amount paid till the date of submission of application	
3.	Amount remaining unpaid as on the date of application	
4.	50% of the tax to be paid along with the application in terms of sub-section (2) of section 4 of the Act ₹ x 50/100	
	(Rupees only)	

4. And whereas, the amount paid by you along with the application falls short by ₹ (Rupees only) than the amount to be actually paid in terms of sub-section (2) of section 4 of the Act and the percentage of shortfall is % which is not more than the limit of 10% prescribed in sub-section (2) of section 5 of the Act.

5. Now, therefore, in terms of sub-section (2) of section 5 of the Act you are hereby requested to pay the differential amount of ₹ (Rupees only) within seven days from the date of receipt of this notice. If, you fail to pay the said amount in full within the due date, the application will be rejected under sub-section (3) of section 5 of the Act and the amount already paid by you will be treated to have been paid against the demand as per Assessment order.

Place : *Name and Signature of the
Assessing Authority with Seal.*
Date :

FORM V

(See rule 6)

ORDER FOR REJECTION OF APPLICATION

Whereas, Thiru/Tmt./Miss (Name and address of the applicant) son/daughter/wife of Thiru has submitted an application on under sub-section (1) of section 4 of the Puducherry Settlement of Arrears Act, 2020 ("the Act") for settlement of arrears in respect of the following assessment:

- (i) Name and address of the dealer :
- (ii) PGST No./CST No./VAT TIN :
- (iii) Assessment order No. and year :
- (iv) Date of order :
- (v) Period of assessment :
- (vi) Act under which the assessment :
was made.

2. Along with application, the applicant had enclosed proof of payment of ₹ (Rupees only).

2. Whereas, the tax remaining unpaid on the date of application and the amount to be paid by the applicant along with the application in terms of sub-section (2) of section 4 of the Act is as below:

Sl. No.	Particulars	Tax (₹)
1.	Amount payable by the applicant as per the Assessment order	
2.	Less: Amount paid till the date of submission of application	
3.	Amount remaining unpaid as on the date of application	
4.	50% of the tax to be paid along with the application in terms of sub-section (2) of section 4 of the Act ₹ x 50/100	

3. And whereas, the amount paid by the applicant along with the application falls short by ₹ (Rupees only) than the amount to be actually paid in terms of sub-section (2) of section 4 of the Act.

4. *And whereas, the percentage of shortfall is % which more than the limit of 10% prescribed in sub-section (2) of section 5 of the Act.

(OR)

4. *And whereas, the percentage of shortfall is % which is not more than the limit of 10% prescribed in sub-section (2) of section 5 of the Act and the applicant was issued Notice in Form IV date to pay the said differential amount within seven days from the receipt of the notice. However, the applicant has failed to pay the differential amount within the due date which ended on

5. Now, therefore, in exercise of the powers conferred by sub-section (3) of section 5 of the Act, the assessing authority hereby rejects the abovesaid application and the amount paid by applicant is treated to have been paid against the demand as per Assessment order.

*Name and Signature of the
Assessing Authority with Seal.*

To

(Name and address of the applicant)

Copy to:

1. The Commissioner (State Tax), Commercial Taxes Department, Puducherry.

2. The Appellate Authority/Revisional Authority.

*** *Strike out whichever is not applicable***

FORM VI

(See rule 7)

CERTIFICATE OF SETTLEMENT OF ARREARS

Certificate No. : *Date* :

Whereas, Thiru/Tmt./Miss (Name and address of the applicant) son/daughter/wife of Thiru has submitted an application on under sub-section (1) of section 4 of the Puducherry Settlement of Arrears Act, 2020 ("the Act") for settlement of arrears in respect of the following assessment:

- (i) Name and address of the dealer :
- (ii) PGST No./CST No./VAT TIN :
- (iii) Assessment Order No. and Year :
- (iv) Date of order :
- (v) Period of Assessment :
- (vi) Act under which the assessment :
was made.

2. Whereas, the assessing authority has determined the total amount payable by the applicant in respect of the above application in terms of sub-section (1) of section 5 of the Act as below:

Sl. No.	Particulars	Tax (₹)	Penalty (₹)
1.	Amount payable by the applicant as per the Assessment Order		
2.	Less: Amount paid till the date of submission of application		
3.	Amount remaining unpaid as on the date of application		
4.	Amount determined as payable by the applicant under settlement in terms of sub-section (1) of section 6 of the Act (100% of Tax and 25% of penalty as at row.3)		
5.	Total of the tax and penalty payable by the applicant	₹.....	
6.	(Rupees only)		

3. And whereas, the applicant has paid a total sum of ₹ (Rupees only) in respect of the application for settlement of arrears covered under the Assessment Order stated in para 1 above and the amount has been credited into the Government Treasury as below:

Sl. No.	Details of the remittance into Government Treasury Challan No. and date of realisation	Tax (₹)	Penalty (₹)	Total (₹)
	Total :	(₹)		

4. And whereas, the applicant has paid in full the amount determined by the Assessing Officer in respect of the application for settlement of arrears covered under the Assessment order stated in para 1 above.

5. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 7 of the Act, the Certificate of Settlement of Arrear is issued to the said applicant,-

(a) Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the Assessment Order number, dated in respect of Tvl. (Name and address of the dealer) having PGST No./CST No./VAT TIN for the assessment year/period under the (Name of the Act) on the application made by the aforesaid applicant, and

(b) Granting waiver of the balance of penalty to the tune of ₹ and the entire interest as defined in clause (c) of section 2 of the Act payable by the applicant in the respect of the said assessment.

*Name and Signature of the Assessing Authority
issuing the Certificate with Seal.*

To

(Name and address of the applicant)

Copy to:

1. The Commissioner (State Tax), Commercial Taxes Department,
Puducherry.

2. The Appellate Authority/Revisional Authority.

FORM VII

(See rule 8)

ORDER FOR REVOCATION OF CERTIFICATE OF SETTLEMENT OF ARREARS

Whereas, on the application filed by Thiru/Tmt./Miss (Name and address of the applicant) son/daughter/wife of Thiru Tvl (Name and address of the dealer) having PGST No./CST No./VAT TIN was issued a 'Certificate of Settlement of Arrears' in Form VI bearing No., dated under sub-section (1) of section 7 of the Puducherry Settlement of Arrears Act, 2020 in respect of the following assessment:

- (i) Assessment order No. and Year :
(ii) Date of order :
(iii) Period of assessment :
(iv) Act under which the assessment :
was made.

2. And whereas, the details of amount determined by the Assessing Officer, amount paid by the applicant and amount waived as per the said 'Certificate of Settlement of Arrear' are as below:

Sl. No.	Particulars	Tax (₹)	Penalty (₹)
1.	Amount payable by the applicant as per the Assessment Order		
2.	Less: Amount paid till the date of submission of application		
3.	Amount remaining unpaid as on the date of application		
4.	Amount determined as payable by the applicant under settlement in terms of sub-section (1) of section 6 of the Act (100% of Tax and 25% of penalty as at row.3)		
5.	Amount paid by the applicant		
6.	Amount of penalty waived		

The entire interest payable by the applicant in respect of the said assessment was also waived.

3. And whereas, it has come to the notice of the assessing authority that the applicant had availed the benefit of settlement of arrears under the Puducherry Settlement of Arrears Act, 2020 by suppressing material information/furnishing incorrect or false information/particulars as stated below:

*4. And whereas, the applicant was issued a show cause notice, dated with directions to file his objections on or before and the applicant has not filed any objections to the show cause notice within the due date.

(OR)

*4. And whereas, the applicant was issued a show cause notice, dated with directions to file his objections on or before and the applicant has filed the objections by letter, dated The objections of the applicant were carefully considered by the Assessing Authority and the remarks of the Assessing Authority are as below:

5. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 11 of the Puducherry Settlement of Arrears Act, 2020, the Assessing Authority hereby revokes the 'Certificate of Settlement of Arrears' in Form VI bearing No., dated..... issued to Tvl. (Name and address of the dealer) in respect of the assessment stated above.

Name and Signature of the

Place :

Assessing Authority with Seal.

Date :

To

(Name and address of the applicant)

Copy to:

1. The Commissioner (State Tax), Commercial Taxes Department, Puducherry.

2. The Appellate Authority/Revisional Authority.

*** Strike out whichever is not applicable**