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

**PART - II**

**சிறப்பு வெளியீடு**      **EXTRAORDINAIRE**      **EXTRAORDINARY**  
அதிகாரம் பெற்ற  
வெளியீடு      Publiée par  
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எண் } No. } 74	புதுச்சேரி Poudouchéry Puducherry	வெள்ளிக்கிழமை Vendredi Friday	2022 ஆம் 9 9th	டிசம்பர் மீ 9 உ Décembre December	2022
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(18 Agrahayana 1944)

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**GOVERNMENT OF PUDUCHERRY**  
**FINANCE DEPARTMENT**

(G.O. Ms. No. 88/FD/F2/2022-23, Puducherry, dated 09th December 2022)

**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, Puducherry, 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 (Third Amendment) Rules, 2022.

(2) They shall be deemed to have come into force with effect from the 15th day of November, 2022.

**2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in FORM GSTR-9, under the heading Instructions, in paragraph 7, -**

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed up to 30th November, 2022” shall be substituted;

(B) in the Table, in second column, -

(I) against serial numbers 10 and 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed up to 30th November, 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 up to 30th November, 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 up to 30th November, 2022” shall be substituted.

(By order of the Lieutenant-Governor)

**M. RAJU**, I.A.S.,  
Commissioner-*cum*-Secretary to Government  
(Finance).