



# 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. 21/2021-Puducherry GST (Rate),  
Puducherry, dated 20th January 2022]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) 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 in supersession of the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 14/2021-Puducherry GST (Rate), dated the 7th December, 2021, published in the Gazette of Puducherry, Extraordinary Part-I, No. 294, dated the 9th December, 2021, 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%, serial number 225 and the entries relating thereto shall be omitted;

(b) in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following 5 serial number and entries shall be inserted, namely: -

“171A1	64	Footwear of sale value not exceeding ₹ 1,000 per pair.”
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2. This notification shall come into force on the 1st day of January, 2022.

(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. 22/2021-Puducherry GST (Rate),  
Puducherry, dated 20th January 2022]

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 15/2021-Puducherry GST (Rate), dated the 7th December, 2021, published in the Gazette of Puducherry, Extraordinary Part-I, No. 294, dated the 9th December, 2021, 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) against serial number 3,-

(1) in column (3), in the heading “Description of Service”, in items (iii), (vi), (ix) and (x), for the words “Union Territory, a local authority, a Governmental Authority or a Government Entity” the words “Union Territory or a Local Authority” shall be substituted;

(2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union Territory, local authority, a Governmental Authority or a Government Entity” the words “Union Territory or a Local Authority” shall be substituted;

(3) in column (5), in the heading “Condition”, the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted;

2. This notification shall come into force on the 1st day of January, 2022.

(By order of the Lieutenant-Governor)

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

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