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

PART - II

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(13 Pausa 1944)

GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

(G.O. Ms. No. 96, Puducherry, dated 03rd January 2023)

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 (Fourth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force with effect from 1st day of December, 2022.

2. In the Puducherry Goods and Services Tax Rules, 2017.—

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted:

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

‘(a) “Authority” means, the Authority notified under sub-section (2) of section 171 of the Act;’.

(By order of the Lieutenant-Governor)

M. RAJU, I.A.S.,

Commissioner-*cum*-Secretary to Government
(Finance).