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

**PART - II**

**சிறப்பு வெளியீடு EXTRAORDINAIRE EXTRAORDINARY**  
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No. } 11 Poudouchéry Mardi 10 Janvier 2023
No. } Puducherry Tuesday 10th January 2023

(20 Pausa 1944)

GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 100/F2/2022-23, Puducherry, dated 10th January 2023)

NOTIFICATION

[No. 12/2022-Puducherry GST (Rate)]

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% -

- (i) against S.No. 102A, in column (3), for the entry, the following entry shall be substituted, namely:-

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum Refineries for blending with motor spirit (petrol)”;

- (ii) against S.No. 103A, in column (3), for the entry, the following entry shall be substituted, namely:-

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, deoiled cake]”;

(B) in Schedule II -6% -

- (i) against S.No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

- (ii) against S.No. 180, in column (3). for the entry, the following entry shall be substituted, namely:-

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III - 9% against S.No. 25, in column (3), for the entry, the following entry shall be substituted, namely:-

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum Refineries for blending with motor spirit (petrol)]”.

2. This Notification shall be deemed to have come into force on the 01st day of January 2023.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 101/F2/2022-23, Puducherry, dated 10th January 2023)

NOTIFICATION

[No. 13/2022-Puducherry GST (Rate)]

In exercise of the powers conferred by sub-section (1) of section 11 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. 2/2017-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 Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely:-

“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and deoiled cake [other than rice bran]”;

- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, khanda”.

2. This Notification shall be deemed to have come into force with effect from the 01st day of January 2023.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 102/F2/2022-23, Puducherry, dated 10th January 2023)

NOTIFICATION

[No. 14/2022-Puducherry GST (Rate)]

In exercise of the powers conferred by sub-section (3) of section 9 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. 4/2017-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, for S.No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:- (a) Of peppermint (Mentha piperita); (b) Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis.	Any, unregistered person	Any, registered person".

2. This Notification shall be deemed to have come into force with effect from the 01st day of January 2023.

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 103/F2/2022-23, Puducherry, dated 10th January 2023)

NOTIFICATION  
[No. 15/2022-Puducherry GST (Rate)]

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 12/2017-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,

- (i) against S.No. 12, in column (3), after the entry, the following explanation shall be inserted, namely:-

“*Explanation.*— For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- (ii) such renting is on his own account and not that of the proprietorship concern”;
- (ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This Notification shall be deemed to have come into force with effect from the 01st day of January 2023.

(By order of the Lieutenant-Governor)

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

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