



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
FINANCE DEPARTMENT

(G.O. Ms. No. 115, Puducherry, dated 16th March 2023)

NOTIFICATION

[No. 1/2023-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 being satisfied that it is necessary in the public interest so to do, 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, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any Authority, Board or Body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to Educational Institutions shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of entrance examination for admission to Educational Institutions.”.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 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. 116, Puducherry, dated 16th March 2023)

NOTIFICATION
[No. 2/2023-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. 13/2017-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 Explanation, in clause (h), for the words “and State Legislatures” the words, “State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 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. 117, Puducherry, dated 16th March 2023)

**NOTIFICATION
[No. 3/2023-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, -

(i) in Schedule-I – 2.5%, against S.No. 91A, in column (3), for the entry, the following entry shall be substituted, namely:-

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

(ii) in Schedule-II – 6%, after S.No. 186 and entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

(iii) in Schedule-III – 9%, against S.No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 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. 118, Puducherry, dated 16th March 2023)

**NOTIFICATION
[No. 4/2023-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, being satisfied that it is necessary in the public interest so to do, 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, against S.No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2023.

(By order of the Lieutenant-Governor)

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