



# 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

Publiée par  
Autorité

Published by  
Authority

எண்	} 58	புதுச்சேரி	வெள்ளிக்கிழமை	2023 லு	மே மீ	19 உ
No.		Poudouchéry	Vendredi	19	Mai	2023 (29 Vaisakha 1945)
No.		Puducherry	Friday	19th	May	2023

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 2, Puducherry, dated 19th May 2023)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further Amendments in notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 2, dated 3rd January, 2018 published in the Gazette of Puducherry, Extraordinary Part-I, No. 2, dated 3rd January, 2018, namely:-

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:-

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State Tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date, but, furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

2. This Notification shall be deemed to have come into force on the 31st day of March, 2023.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 3, Puducherry, dated 19th May 2023)

NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022 and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:-

(a) the registered person may apply for revocation of cancellation of such registration up to the 30th day of June, 2023;

(b) the application for revocation shall be filed only after furnishing the returns due up to the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

**Explanation :** For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time-limit specified under sub-section (1) of section 30 of the said Act.

2. This Notification shall be deemed to have come into force on the 31st day of March, 2023.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 4, Puducherry, dated 19th May 2023)

NOTIFICATION

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if, such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30th day of June, 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

2. This Notification shall be deemed to have come into force on the 31st day of March, 2023.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).

**GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 5, Puducherry, dated 19th May 2023)*

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:-

**TABLE**

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1	Registered persons having an aggregate turnover of up to five crore rupees in the relevant Financial Year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent, of turnover in the State or Union Territory.
2	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant Financial Year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent, of turnover in the State or Union Territory.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but, furnish the said return between the period from the 1st day of April, 2023 and the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

2. This Notification shall be deemed to have come into force on the 31st day of March, 2023.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 6, Puducherry, dated 19th May 2023)

NOTIFICATION

In exercise of the powers conferred by section 128 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 waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in FORM GSTR-10 by the due date, but, furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 7, Puducherry, dated 19th May 2023)

NOTIFICATION

In exercise of the powers conferred by section 168A of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 44, dated 7th September, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 127, dated 7th September, 2020, G.O. Ms. No. 12, dated 10th May, 2021, published in the Gazette of Puducherry, Extraordinary Part-I, No. 100, dated 10th May, 2021 and G.O. Ms. No. 17, dated 20th July, 2022, published in the Gazette of Puducherry, Extraordinary Part-I, No. 93, dated 22nd July, 2022, the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby, extends the time-limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 8, Puducherry, dated 19th May 2023)

NOTIFICATION

No. 5/2023-Puducherry GST (Rate)

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, hereby makes the following further 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, against serial number 9, in item (iii) (b), in the conditions in column (5), after the second proviso to condition (2), the following shall be inserted namely:-

“Provided that the option for the Financial year 2023-24 shall be exercised on or before the 31st May, 2023.

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure-V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration whichever is later.”.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government  
(Commercial Taxes).