



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

EXTRAORDINARY

அதிகாரம் பெற்ற
வெளியீடு

Publiée par
Autorité

Published by
Authority

எண் } No. } No. }	புதுச்சேரி Poudouchéry Puducherry	செவ்வாய்க்கிழமை Mardi Tuesday	2023 ௨௦ 14 14th	நவம்பர் மீ Novembre November	14 ௨ 2023 (23 Kartika 1945) 2023
-------------------------	-----------------------------------------	-------------------------------------	-----------------------	------------------------------------	----------------------------------------

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 46, Puducherry, dated 14th November 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, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 26th day of October, 2023.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), rule 28 shall be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:--

“(2) Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person, by way of providing corporate guarantee to any banking company or financial institution on behalf of the said recipient, shall be deemed to be one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher.”.

3. In the said rules, in rule 142, in sub-rule (3), for the words “proper officer shall issue an order”, the words “proper officer shall issue an intimation” shall be substituted.

4. In the said rules, in rule 159, in sub-rule (2), after the words “Commissioner to that effect”, the words “or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier,” shall be inserted.

5. In the said rules, in FORM GST REG-01, in Part-B, in serial number 2, after clause (xiv), the following clause shall be inserted, namely:--

“(xiva) One Person Company”.

6. In the said rules, for FORM GST REG-08, the following Form shall be substituted, namely:--

“

FORM GST REG – 08

[See rule12(3)]

Reference No. :

Date :

To

Name :

Address :

Application Reference No. (ARN)

Date :

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This is in reference to the request raised *vide* letter/mail, dated for cancellation of registration under the Act due to the following reason, namely:--

(i)

(ii)

The undersigned is of the opinion that the effective date of cancellation of registration is <<DD/MM/YYYY>>.

2. You are required to furnish pending returns immediately.

3. Kindly refer to the supportive document(s) attached for case specific details.

4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

OR

**Order of Cancellation of Registration as Tax Deductor at source or
Tax Collector at source**

This has reference to the show-cause notice issued, dated

* Whereas, no reply to the show cause notice has been submitted, and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :

OR

* Whereas, reply to the show cause notice has been submitted *vide* letter, dated,

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :

OR

* Whereas, no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through authorised representative,

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s) :

OR

* Whereas, no reply to the show cause notice has been submitted, but, you or authorised representative attended the personal hearing and made a written or verbal submission,

and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :

OR

* Whereas, reply to the show cause notice has been submitted *vide* letter, dated But, you or authorised representative did not attend the personal hearing on scheduled or extended date. and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :

OR

* Whereas, reply to the show cause notice has been submitted *vide* letter, dated, and you or authorised representative attended the personal hearing, made a written/oral submission during personal hearing. And whereas,

the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for the following reason(s) :

(i)

(ii)

The effective date of cancellation of registration is <<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.

3. You are required to furnish pending returns immediately.

4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place :

Date :

Signature

*Name of the Officer
Designation
Jurisdiction”;*

7. In the said rules, in FORM GSTR-8,—

(a) serial number 5 shall be omitted;

(b) for serial number 7 and entries relating thereto, the following serial number and entries shall be substituted, namely :—

“7. Interest, late fee payable and paid—

Description	Amount payable	Amount paid
(1)	(2)	(3)

(I) Interest on account of TCS in respect of—

(a) Integrated Tax

(b) Central Tax

(c) State/Union Territory Tax

(II) Late fee—

(a) Central Tax

(b) State/Union Territory Tax

”;

(c) for serial number 9 and entries relating thereto, the following serial number and entries shall be substituted, namely:—

“9. Debit entries in cash ledger for TCS, interest and late fee payment [to be populated after filing of statement]

Description	Tax	Interest	Late fee
(1)	(2)	(3)	(4)
(a) Integrated Tax			
(b) Central Tax			
(c) State/ Union Territory Tax			

”.

8. In the said rules, in FORM GST PCT-01, in PART-B, for serial number 4 and entries relating thereto, the following serial number 4 and entries shall be substituted, namely:—

“

4. Enrolment sought :	(1) Chartered Accountant
	(2) Company Secretary
	(3) Cost and Management Accountant
	(4) Graduate or Postgraduate or its equivalent Degree in Law.
	(5) Graduate or Postgraduate or its equivalent Degree in Commerce.
	(6) Graduate or Postgraduate or its equivalent Degree in Banking including Higher Auditing.
	(7) Graduate or Postgraduate or its equivalent Degree in Business Administration.
	(8) Graduate or Postgraduate or its equivalent Degree in Business Management.
	(9) Degree examination of any Foreign University recognized by any Indian University.
	(10) Retired Government Officials
	(11) Sales Tax practitioner under existing law for a period of not less than five years.
	(12) Tax return preparer under existing law for a period of not less than five years.
	(13) Any other examination notified by Government.

Note : Sr. No. (4) to (8) of the Table should be from an Indian University established by any law for the time being in force.

”;

9. In the said rules, in FORM GST DRC-22, after the last paragraph, the following paragraph shall be inserted, namely:—

“This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.”.

(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. 47, Puducherry, dated 14th November 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 taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March, 2023 under section 73 or 74 of the said Act (hereinafter, referred to as the said order), within the time period specified in sub-section (1) of section 107, read with sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in FORM GST APL-01 in accordance with sub-section (1) of section 107 of the said Act, on or before 31st day of January 2024:

Provided that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if, it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to twelve and a half per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty per cent should have been paid by debiting from the Electronic Cash Ledger.

4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any Authority (or) Court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under sub-section (1) of section 107 of the said Act.

5. No appeal under this notification shall be admissible in respect of a demand not involving tax.

6. The provisions of Chapter XIII of the Puducherry Goods and Services Tax Rules, 2017, shall *mutatis mutandis*, apply to an appeal filed under this notification.

(By order of the Lieutenant-Governor)

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