



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

EXTRAORDINARY

அதிகாரம் பெற்ற
வெளியீடு

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No.	Puducherry	Tuesday	10th		October	2023	

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 28, Puducherry, dated 10th October 2023)

NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Puducherry Goods and Services Tax (Amendment) Act, 2023 (Act No. 4 of 2023), the Lieutenant-Governor, Puducherry, hereby appoints the 1st day of October, 2023, as the date on which the provisions of sections 2 to 27 (except sections 16 to 21) of the said Act shall come into force.

(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. 29, Puducherry, dated 10th October 2023)

NOTIFICATION

In exercise of the powers conferred by section 158A 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 notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under section 158A of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017).

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

Explanation For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

(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. 30, Puducherry, dated 10th October 2023)

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) (hereafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union Territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely:—

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union Territory;
- (iii) such persons shall be required to have a Permanent Account Number (PAN) issued under the Income Tax Act, 1961 (43 of 1961);
- (iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number (PAN) issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union Territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;

(v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number (PAN) declared as per clause (iv);

(vi) such persons shall not be granted more than one enrolment number in a State or Union Territory;

(vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and

(viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 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. 31, Puducherry, dated 10th October 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 the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 of the said Act *vide* G.O. Ms. No. 30, dated the day of October, 2023 of the Commercial Taxes Secretariat, Government of Puducherry, namely:—

(i) the electronic commerce operator shall allow the supply of goods through it by the said person only if, enrolment number has been allotted on the common portal to the said person;

(ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;

(iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and

(iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

2. Where, multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

3. This notification shall be deemed to have come into force with effect from the 1st day of October, 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. 32, Puducherry, dated 10th October 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 makes the following Amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 25, dated the 29th August, 2023, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 98, dated the 29th August, 2023, namely:—

In the said notification, after the words “hereby notifies the following special procedure to be followed” the words and figures “with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31st day of July 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. 33, Puducherry, dated 10th October 2023)

NOTIFICATION

In exercise of the powers conferred under 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, notifies the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 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. 34, Puducherry, dated 10th October 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 in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following Amendment in the notification of the

Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 56/CT/2017-19, dated the 17th November, 2017, published in the Gazette of Puducherry, Extraordinary, Part I, No. 189, dated the 17th November, 2017, namely:—

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures, “other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act”, shall be inserted.

(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. 35, Puducherry, dated 10th October 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 (Third Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 1st day of October, 2023.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as ‘the applicant’), except—

(i) a non-resident taxable person;

(ii) a person required to deduct tax at source under section 51;

(iii) a person required to collect tax at source under section 52;

(iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number (PAN), State or Union Territory in Part-A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre, notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.”

3. In the said rules, in rule 14,—

(i) in the heading, after the words “online recipient” the letters and words “or to a person supplying online money gaming from a place outside India to a person in India” shall be inserted;

(ii) in sub-rule (1), after the words “online recipient” the letters and words “or any person supplying online money gaming from a place outside India to a person in India” shall be inserted.

4. In the said rules, after rule 31A, the following rules shall be inserted, namely:—

“31B. Value of supply in case of online gaming including online money gaming.— Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money’s worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.— Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for—

(i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or

(ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words “Provided that” the words “in cases, involving supply of online money gaming or in cases” shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely:—

“64. Form and manner of submission of return by persons providing online information and database access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.— Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.”

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures “section 14”, the words, letters, brackets and figures “section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A,” shall be substituted.

8. In the said rules, in FORM GST REG-10,—

(i) for the heading, the following heading shall be substituted, namely—

“Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.”;

(ii) in Part A, in the Table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“(ii) (a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above”
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(iii) in Part B, in the Table,—

(a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

“2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3.	Uniform Resource Locators (URLs) of the website/platform/name of the application, <i>etc.</i> , as applicable through which online money gaming or online information and database access or retrieval services are provided: 1. 2. 3.”	

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

“7.	Declaration I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief, and nothing has been concealed therefrom. I, hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India. <p style="text-align: right;"><i>Signature</i></p> Place : Name of Authorised Signatory : Date : Designation :”
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(iv) in the Instructions, in item 2, after the words and figures “section 14”, the words and figures “or section 14A, as the case may be,” shall be inserted.

9. In the said rules, for FORM GSTR-5A, the following Form shall be substituted namely:–

“FORM GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person located outside India to a person in India

1. GSTIN of the supplier–
2. (a) Legal name of the registered person :
- (b) Trade name, if any :
3. Name of the authorised representative in India filing the return :
4. Period : Month Year
- 4(a) ARN :
- 4(b) Date of ARN :
5. Taxable outward supplies of online information and database access or retrieval services made to non-taxable online recipient in India:

(Amount in Rupees)

Place of supply (State/Union Territory)	Rate of tax	Taxable value	Integrated tax	Cess
(1)	(2)	(3)	(4)	(5)

5A. Amendments to taxable outward supplies of online information and database access or retrieval services to non-taxable online recipient in India

(Amount in Rupees)

Month	Place of supply (State/Union Territory)	Rate of tax	Taxable value	Integrated tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)

5B. Taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

GSTIN (1)	Taxable Value (2)

5C. Amendments to the taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis.

(Amount in Rupees)

Month (1)	Original GSTIN (2)	Revised GSTIN (3)	Taxable value (4)

5D. Supplies of online money gaming made to a person in India.

(Amount in Rupees)

Place of supply (State/Union Territory) (1)	Rate of tax (2)	Taxable value (3)	Integrated tax (4)	Cess (5)

5E. Amendments to supplies of online money gaming made to a person in India .

(Amount in Rupees)

Month (1)	Place of supply (State/Union Territory) (2)	Rate of tax (3)	Taxable value (4)	Integrated tax (5)	Cess (6)

6. Calculation of interest, or any other amount.

(Amount in Rupees)

Sl. No. (1)	Description (2)	Place of supply (State/Union Territory) (3)	Amount due (Interest/Other)	
			Integrated tax (4)	Cess (5)
1	Interest			
2	Others			
Total				

7. Tax, interest, and any other amount payable and paid.

(Amount in Rupees)

Sl. No.	Description	Amount payable		Debit entry No.	Amount paid	
		Integrated Tax	Cess		Integrated tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Tax Liability (based on Table 5, 5A, 5D and 5E)					
2	Interest (based on Table 6)					
3	Others (based on Table 6)					

VERIFICATION

I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief, and nothing has been concealed therefrom.

Signature

Name of Authorised Signatory

Place :

Date :

Designation/Status"

(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. 36, Puducherry, dated 10th October 2023)

NOTIFICATION

[No. 11/2023-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 IV-

(a) after Sl. No. 227 and the entries related thereto, the following Sl. No. and entries shall be inserted, namely:

(1)	(2)	(3)
“227A	Any Chapter	Specified actionable claim; Explanation “specified actionable claim” as defined in section 2 (102A) of the Puducherry Goods and Services Tax Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;”

(b) Sl. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the Explanation, after clause (iv), the following clause shall be inserted, namely:

“(v) The words and expressions used and not defined in this notification, but, defined in the Puducherry Goods and Service Tax Act, 2017 (6 of 2017), the Central Goods and Services Tax Act, 2017 (12 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts.”

2. This notification shall be deemed to have come into force on the 1st day of October, 2023.

(By order of the Lieutenant-Governor)

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