



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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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 37, Puducherry, dated 30th October 2023)

NOTIFICATION
[No. 12/2023-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, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where, the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.

Illustration : ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for ₹ 1,000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for ₹ 800. ‘C’ charges ‘B’ central tax at the rate of 6% (₹ 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of ₹ 20 (2.5% of ₹ 800) and not ₹ 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where, the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration : ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for ₹ 1,000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for ₹ 800. ‘C’ charges ‘B’ central tax at the rate of 6% (₹ 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of ₹ 20 (2.5% of ₹ 800) and not ₹ 48.”;

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words “totalisator or a licence to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This Notification shall be deemed to have come into force with effect from the 20th 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. 38, Puducherry, dated 30th October 2023)

**NOTIFICATION
[No. 13/2023-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 the Table, -

(1) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil”;

(2) against serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(3) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(4) against serial number 8, in column (3), in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(5) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

2. This notification shall be deemed to have come into force with effect from the 20th 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. 39, Puducherry, dated 30th October 2023)

NOTIFICATION

[No. 14/2023-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 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.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 Table, -

(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 20th 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. 40, Puducherry, dated 30th October 2023)

NOTIFICATION

[No. 15/2023-Puducherry GST (Rate)]

In exercise of the powers conferred by sub-section (3) of section 54 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 amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 15/2017-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 opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule-II of the Puducherry Goods and Services Tax Act", the words, "of construction of a complex,

building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the Competent Authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 20th 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. 41, Puducherry, dated 30th October 2023)

NOTIFICATION

[No. 16/2023-Puducherry GST (Rate)]

In exercise of the powers conferred by sub-section (5) of section 9 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. 17/2017-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 clause (i), for the words "omni bus or any other motor vehicle", the words "or any other motor vehicle except omni bus" shall be substituted;

(ii) after clause (i), the following clause shall be inserted, namely:-

"(ia) services by way of transportation of passengers by an omni bus except where the person supplying such service through Electronic Commerce Operator is a company.";

(iii) in the Explanation, after item (c), the following item shall be inserted, namely, -

"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013)."

2. This notification shall be deemed to have come into force with effect from the 20th 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. 42, Puducherry, dated 30th October 2023)

**NOTIFICATION
[No. 17/2023-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, -

(A) in Schedule I - 2.5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“92A.	1703	Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, prepackaged and labelled”;

(B) in Schedule III - 9%,

(i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, prepackaged and labelled” shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV - 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th 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. 43, Puducherry, dated 30th October 2023)

**NOTIFICATION
[No. 18/2023-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, 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. 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, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“94A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than prepackaged and labelled”.

2. This notification shall be deemed to have come into force with effect from the 20th 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. 44, Puducherry, dated 30th October 2023)

**NOTIFICATION
[No. 19/2023-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 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. 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, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely:-

“Central Government [excluding Ministry of Railways (Indian Railways)],
State Government, Union territory or a Local Authority.”

2. This notification shall be deemed to have come into force with effect from the 20th 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. 45, Puducherry, dated 30th October 2023)

NOTIFICATION

[No. 20/2023-Puducherry GST (Rate)]

In exercise of the powers conferred clause (ii) of the proviso to sub-section (3) of section 54 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. 5/2017-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, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film/plastic film; <i>Explanation</i> : This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

(By order of the Lieutenant-Governor)

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