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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	புதுச்சேரி	தங்கடக்ழமை	2024 ௨௯	சனவரி மீ	29 ௨
No. } 10	Poudouchéry	Lundi	29	Janvier	2024 (9 Magha 1945)
No. }	Puducherry	Monday	29th	January	2024

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 49/74, Puducherry, dated 25th January 2024)

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 notification issued *vide* G.O. Ms. No. 44, dated 7th September, 2020 of the Commercial Taxes Secretariat, Puducherry, published in the Gazette of Puducherry, Extraordinary Part-I, No. 127, dated 7th September, 2020 and notification issued *vide* G.O. Ms. No. 12, dated 10th May, 2021 of the Commercial Taxes Secretariat, Puducherry, published in the Gazette of Puducherry, Extraordinary Part-I, No. 100, dated 10th May, 2021 and notification issued *vide* G.O. Ms. No. 17 dated 20th July, 2022 of the Commercial Taxes Secretariat, Puducherry, published in the Gazette of Puducherry, Extraordinary Part-I, No. 93, dated 22nd July, 2022 and notification issued *vide* G.O. Ms. No. 7, dated 19th May, 2023 of the Commercial Taxes Secretariat, Puducherry, published in the Gazette of Puducherry, Extraordinary Part-I, No. 58, dated 19th May, 2023,

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 utilized, relating to the period as specified below, namely:-

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

2. This notification shall be deemed to have come into force with effect from the 28th day of December, 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. 50/75, Puducherry, dated 25th January 2024)

NOTIFICATION

[No. 01/2024-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, in Schedule-I -2.5%,

(i) against S. No. 165, in column (2), for the existing entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted.

(ii) against S. No. 165A, in column (2), for the existing entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 4th day of January, 2024.

(By order of the Lieutenant-Governor)

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