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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

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No. }	Puducherry	Thursday	18th	September	2025

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 13, Puducherry, dated 18th September 2025)

#### NOTIFICATION

No. 17/2025-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 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, after clause (iv), the following clause shall be inserted, namely:—

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the Puducherry Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

(By order of the Lieutenant-Governor)

**YASIN M. CHOUDHARY**, I.A.S.,  
Secretary-*cum*-Commissioner (ST).

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