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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. } 149	Poudouchéry	Vendredi	21	Août	2026 (30 Sravana 1948)
No. }	Puducherry	Friday	21st	August	2026

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 6, Puducherry, dated 10th August 2026)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017) and in supersession of the notification of the Commercial Taxes Secretariat, Government of Puducherry vide G.O. Ms. No. 25, dated 10th March, 2026, published in the Official Gazette of Puducherry, Extraordinary Part I, No. 44, dated 13th March, 2026, except as respects things done or omitted to be done before such supersession, the Government on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date up to which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against,—

(i) is communicated to the person preferring the appeal before the 1st day of May, 2026 and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated;

(ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

(By order of the Lieutenant-Governor)

MOHAMMED AHSAN ABID,
Secretary.
