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La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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வெளியீடு

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(21 Asvina 1948)							

GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 25/Leg./LD/2026.

Puducherry, dated 13th October 2026.

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor of Puducherry, on the 12th day of October, 2026 and is hereby published for general information.

J. CHANDRAN,
Secretary to Government (Law).

THE PUDUCHERRY GOODS AND SERVICES TAX
(AMENDMENT) ACT, 2026
(Act No. 8 of 2026)

(12-10-2026)

AN

ACT

**further to amend the Puducherry Goods and
Services Tax Act, 2017.**

BE it enacted by the Puducherry Legislative Assembly in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement. 1. (1) This Act may be called the Puducherry Goods and Services Tax (Amendment) Act, 2026.

(2) Save as otherwise provided in this Act, the provisions of this Act shall come into force on such date, with prospective or retrospective effect, as the Government of Puducherry may, by notification in the Official Gazette, appoint.

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act, shall be construed as a reference to the coming into force of that provision.

Amendment of section 15. 2. In the Puducherry Goods and Services Tax Act, 2017 (hereinafter referred to as the 'Principal Act'), in section 15, in sub-section (3), for clause (b), the following clause shall be substituted, namely:—

Act
No. 6
of
2017.

“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.

Amendment of section 34. 3. In section 34 of the Principal Act, in sub-section (1), after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted.

4. In section 54 of the Principal Act,—

Amendment of
section 54.

(a) in sub-section (6), after the words “supply of goods or services or both”, the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted;

(b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words “, other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

5. In section 101A of the Principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

Amendment of
section 101A.

‘(1A) Notwithstanding anything contained in sub-section (1), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case,—

(a) the provisions of sub-sections (2) to (13) shall not apply; and

(b) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority.

Explanation — For the purposes of this sub-section, the expression “existing Authority” shall include a Tribunal.’.
