

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Supply received by a registered person from a unregistered person - Exemption from payment of tax on reverse charge basis – Amendment to Notification - Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 38/2017-Puducherry GST(Rate)

Puducherry, the 24th October, 2017

ORDER:

The following notification shall be published in the Official Gazette of the Government of Puducherry.

NOTIFICATION

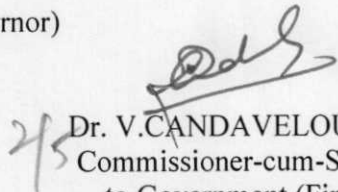
In exercise of the powers conferred by sub-section (1) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendment in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O Ms. No.8/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated the 29th June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No.8/2017-Puducherry GST (Rate), dated the 29th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

3. This notification shall be deemed to have come into effect from the 13th day of October, 2017.

(By order of Lieutenant-Governor)


Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance)

To

The Director of Stationery & Printing,
Puducherry.

..... with the request to publish in the Extraordinary Gazette and
send 150 copies to this department for reference and record.

Copy to: The Commissioner of State Tax, Commercial Taxes Department, Puducherry.