



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.		Poudouchéry	Jeudi	21	Septembre	2017 (30 Bhadra 1939)
No.		Puducherry	Thursday	21st	September	2017

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 24/2017-Puducherry GST(Rate),
Puducherry, dated 21st September 2017]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G. O. Ms. No. 11/2017-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 the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(vi) Services provided to the Central Government, State Government, Union Territory, a Local Authority or a Governmental Authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule-III of the Central Goods and Services Tax Act, 2017.</p>	6	-
<p>(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.</p>	9	-”

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 25/2017-Puducherry GST(Rate),
Puducherry, dated 21st September 2017]

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G. O. Ms. No. 12/2017-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 the Table, after serial number 81 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"82"	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil".

(By order of the Lieutenant-Governor)

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

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 26/2017-Puducherry GST(Rate),
Puducherry, dated 21st September 2017]

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Limited from the whole of the State tax leviable thereon under section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017).

(By order of the Lieutenant-Governor)

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