



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 6/2018-Puducherry GST (Rate), Puducherry, dated 25th January 2018]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) 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 amendments in the notification of the Government of Puducherry, Commercial Taxes Secretariat, issued *vide* G.O. Ms. No.1/2017-Puducherry GST (Rate), dated the 29<sup>th</sup> June, 2017 published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in Schedule I - 2.5%,

- (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
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- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
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- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";
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- (iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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- (vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;

- (vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;

- (viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;

- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(B) in Schedule II-6%, -

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"32AA	1704	Sugar boiled confectionery";
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
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- (iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
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- (v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;

- (vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon
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- (vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
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- (viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“99A	4418	Bamboo wood building joinery”
99B	4419	Tableware and Kitchenware of wood”;

- (ix) S. No. 103 and the entries relating thereto shall be omitted;
- (x) S. No. 104 and the entries relating thereto shall be omitted;
- (xi) in S. No. 133, in column (3), after the words, “Absorbent cotton wool”, the words and brackets, “[except cigarette filter rods]”, shall be added;
- (xii) in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted;
- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

“195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers”;
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(C) in Schedule III - 9%, -

- (i) in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]” shall be added;
- (ii) in S. No. 12, in column (3), for the words “groundnut sweets and gajak”, the words “groundnut sweets, gajak and sugar boiled confectionery”, shall be substituted;
- (iii) in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words, “[other than Drinking water packed in 20 litres bottles]” shall be added;
- (iv) in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the words, “including Fertilizer grade Phosphoric acid” shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi paste in Cones] shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule - II]” shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;

- (viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;
- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";
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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

- (xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;
- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
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(D) in Schedule-IV-14%, -

- (i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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(E) in Schedule-V-1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;

- (ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;
- (iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;
- (iv) against S. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
- (v) against S. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI - 0.125%, -

- (i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;
- (ii) in S. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
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- (iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones"
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2. This notification shall come into force with effect from the 25<sup>th</sup> day of January, 2018.

(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. 7/2018-Puducherry GST (Rate), Puducherry, dated 25th January 2018]

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (3) 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 further amendments in the notification of the Government of Puducherry, Commercial Taxes Secretariat, issued *vide* G.O. Ms. No.2/2017-Puducherry GST (Rate), dated the 29<sup>th</sup> June, 2017 published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

- (i) in S. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted;
- (ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake”;

- (iii) against S. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted’;
- (iv) in S. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added;
- (v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;
- (vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“151	Any chapter	“Parts for manufacture of hearing aids”;
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2. This notification shall come into force with effect from the 25<sup>th</sup> day of January, 2018.

(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. 8/2018-Puducherry GST (Rate), Puducherry, dated 25th January 2018]

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 the State tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much taxes specified in Schedule IV of the notification issued *vide* G.O. Ms. No.1/2017-Puducherry GST (Rate), dated the 29<sup>th</sup> June, 2017, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

**Table**

<b>S. No.</b>	<b>Chapter, Heading, Sub-heading or Tariff item</b>	<b>Description of Goods</b>	<b>Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more.  Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%



(1)	(2)	(3)	(4)
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm  Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles.  Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

*Explanation* –For the purposes of this notification, -

(i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act,1961(43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and

(ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Puducherry Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

3. This notification shall come into force with effect from the 25<sup>th</sup> day of January, 2018.

(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. 9/2018-Puducherry GST (Rate), Puducherry, dated 25th January 2018]

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, (hereafter in this notification referred to as "the said Act"), read with sub-section (3) of section 11 of the said Act, the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of Puducherry, Commercial Taxes Secretariat, issued *vide* G.O. Ms. No.45/2017-Puducherry GST (Rate), dated the 14<sup>th</sup> November, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.187, dated the 14<sup>th</sup> November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.-* For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.51/96-Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017.”.

(By order of the Lieutenant-Governor)

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