

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Amendment of notification relating to Exempted Services - Notification – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 16/2021-Puducherry GST (Rate)

Puducherry, the 07/12/2021

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), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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 further to amend 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, -

(i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(ii) against serial number 3A, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(iii) against serial number 15, in column (3), in the heading "Description of Services", after item (c), the following shall be inserted, namely, -

"Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017).";

(iv) against serial number 17, in column (3), in the heading " Description of Services ", after item (e), the following shall be inserted, namely, -

"Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017)."

2. This notification shall come into force with effect from 1st day of January, 2022.

(By order of the Lieutenant-Governor)



Prashant Goyal

Development Commissioner -cum-
Principal Secretary to Government (Finance)

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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.*

The Commissioner of State Tax, Commercial Taxes Department, Puducherry