

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Notification of the Puducherry Goods and Services Tax (Third Amendment) Rules, 2022 – Orders – Issued.

FINANCE DEPARTMENT

G.O. Ms. No. 88/FD/F2/2022-23

Puducherry, 09 /12/2022

ORDER:

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

NOTIFICATION

In exercise of the powers conferred by section 164 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 rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Puducherry Goods and Services Tax (Third Amendment) Rules, 2022.

(2) They shall be deemed to have come into force with effect from the 15th day of November, 2022.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;


(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

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- (II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted;
- (III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

(By order of the Lieutenant-Governor)



(M. RAJU, IAS)

Commissioner -cum- Secretary
to Government (Finance)

To

The Director of Stationery & Printing,
Puducherry

. with the request to publish the above notification in the Extraordinary
issue of the Official Gazette.

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