

**GOVERNMENT OF PUDUCHERRY**

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Special procedure for filing of returns by registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order under sub-section (1) of section 62 – Notification – Orders – Issued.

**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 4

Puducherry, dt. 19/05/2023

**ORDER:**

The following notification shall be published in the Extra-ordinary issue of the Official Gazette of the Government of Puducherry.

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28<sup>th</sup> day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30<sup>th</sup> day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

2. This notification shall be deemed to have come into force on the 31st day of March, 2023.

(By order of the Lieutenant-Governor)



**(L. MOHAMED MANSOOR)**

Additional Secretary to Government (CT)

To

1. The Director of Stationery & Printing,  
Puducherry. ... with the request to publish in the Extraordinary issue of the Gazette.
2. The Commissioner of State Tax, Commercial Taxes Department, Puducherry.