

GOVERNMENT OF PUDUCHERRY

(Abstract)

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

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 8

Puducherry, dt. 19/05/2023

ORDER:

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

NOTIFICATION

No.5/2023-Puducherry GST (Rate)

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 further 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 9, in item (iii) (b), in the conditions in column (5), after the second proviso to condition (2), the following shall be inserted namely,-

“Provided that the option for the Financial year 2023-24 shall be exercised on or before the 31st May, 2023.

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration whichever is later.”.

(By order of the Lieutenant-Governor)



(L. MOHAMED MANSOOR)

Additional Secretary to Government (CT)

To

The Director of Stationery & Printing,
Puducherry with the request to publish in the Extraordinary issue of the Gazette.

The Commissioner of State Tax, Commercial Taxes Department, Puducherry.