

GOVERNMENT OF PUDUCHERRY  
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Supplies of second hand goods received by a registered person from supplier who is not registered - Exemption - Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 10/2017 - Puducherry GST (Rate)

Puducherry, dated

29 JUN 2017

**ORDER:**

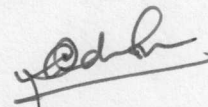
The following notification shall be published in the Official Gazette of the Government of Puducherry.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) 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 intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Puducherry Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) 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 the 1<sup>st</sup> day of July, 2017.

(By order of the Lieutenant-Governor)

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

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.*

Copy to: The Commissioner (CT), Commercial Taxes Department, Puducherry.