GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Treatment of activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority - Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 4/2017- puducherry GST (Pate)

Puducherry, dated

2 9 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 (2) of section 7 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 notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."

2. This notification shall come into force with effect from the 1st day of July, 2017.

(By order of the Lieutenant-Governor)

(Dr. V. CANDAVELOU, I.A.S.)

yodh,

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.