

**GOVERNMENT OF PUDUCHERRY**  
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Amendment to Notification – Order – Issued.

**COMMERCIAL TAXES SECRETARIAT**

G.O.Ms.No. 18/2017- Puducherry GST (Rate)

Puducherry, dated 03.07.2017

**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 9 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 amendments in the notification issued vide G.O Ms. No.1/2017-Puducherry GST (Rate) dated the 29th June, 2017 of the Commercial Taxes Secretariat, Government of Puducherry and published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29<sup>th</sup> June, 2017, namely:-

2. In the said notification,-


(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
"182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers";

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall be deemed to have come into force with effect from the 1st day of July, 2017.

(By order of the Lieutenant-Governor)

  
3/5 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.