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GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Canteen Stores Department - Exemption - Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. *7/2017-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, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the state tax leviable thereon under section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

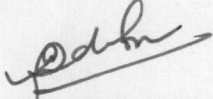
Explanation. –

(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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.)
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.