

8

GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Supply received by registered person from unregistered supplier - Exemption - Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 8/2017 - Puducherry GST (Rate)

Puducherry, dated 29 JUN 2017

ORDER:

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

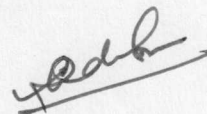
NOTIFICATION

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 goods or services or both received by a registered person 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):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

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

(By order of the Lieutenant-Governor)


(Dr. V. CANDAVÉLOU, 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.