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GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Tax Deduction at Source - Supply received from unregistered person - Exemption - Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 9/2017-Puducherry GST (Rate)

Puducherry, dated

29 JUN 2017

**ORDER:**

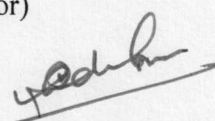
The following notification shall be published in the Official Gazette of the Government of Puducherry.

**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) (hereinafter referred to as the said Act), 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 deductor under section 51 of the said Act, 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 said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

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.