

GOVERNMENT OF PUDUCHERRY

(Abstract)

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

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. *22/2017-Puducherry GST (Rate)*

Puducherry, dated *22*/08/2017

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 (3) 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 of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.13/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29th June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

(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 of State Tax, Commercial Taxes Department, Puducherry.