

**GOVERNMENT OF PUDUCHERRY**  
(Abstract)

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

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**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. *24/2017-Puducherry* Puducherry, the *21<sup>st</sup>* September, 2017  
*GST(Rate)*

**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, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued vide G.O. Ms. No.11/2017- Puducherry GST (Rate), dated 29<sup>th</sup> June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-".

(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.