

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – State tax on intra-State supply of Motor Vehicles – Conditions - Notification – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 37/2017 – Puducherry GST (Rate)

Puducherry, the 24th October, 2017

ORDER:

The following notification shall be published in the Extra-ordinary issue of the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) 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 notifies the State tax on intra-State 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 specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

| Sl. No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods | Rate | Condition No. |
|---------|--|----------------------|--|---------------|
| (1) | (2) | (3) | (4) | (5) |
| 1. | 87 | Motor Vehicles | 65% of State tax applicable otherwise on such goods under Notification issued vide G.O. Ms. No.1/2017- Puducherry GST (Rate), dated the 29 th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29 th June, 2017 | 1 |
| 2. | 87 | Motor Vehicles | 65% of State tax applicable otherwise on such goods under Notification issued vide G.O. Ms. No.1/2017- Puducherry GST (Rate), dated the 29 th June, | 2 |

| | | | | |
|--|--|--|---|--|
| | | | 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29 th June, 2017 | |
|--|--|--|---|--|

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -

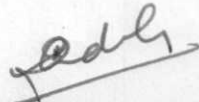
- (i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff 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.

ANNEXURE

| Condition No. | Condition |
|---------------|---|
| 1. | The Motor Vehicles was purchased by the lessor prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017 |
| 2. | <ol style="list-style-type: none">i. The supplier of Motor Vehicle is a registered person.ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles |

2. This notification shall be deemed to have come into force from the 13th day of October, 2017.

(By order of the Lieutenant-Governor)

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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.