

**GOVERNMENT OF PUDUCHERRY**  
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Amendment to notification on exempted services – Order – Issued.

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**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 47/2017-Puducherry GST (Rate) Puducherry, the 14<sup>th</sup> November, 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 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 makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.12/2017-Puducherry GST (Rate), dated the 29<sup>th</sup> June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;


(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil".

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 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 of State Tax, Commercial Taxes Department, Puducherry.