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No. 10410



Registered No.
SSP/PY/44/2015-17
WPP No. TN/PMG(CCR)/
WPP-88/2015-17
Dated : 19-10-2017
Price : ₹ 1-00

புதுச்சேரி மாநில அரசிதழ்
La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority
விலை : ₹ 1-00	Prix : ₹ 1-00	Price : ₹ 1-00

எண் } புதுச்சேரி	வியாழக்கிழமை	2017	௮ அக்டோபர்	19 ௨
No. } 61 Poudouchéry	Jendredi	19	Octobre	2017
No. } Puducherry	Thursday	19th	October	2017
(27 Asvina 1939)				

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 38/CT/2017-18, Puducherry, dated 17th October 2017)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Puducherry Goods and Services Tax (Eighth Amendment) Rules, 2017.

(2) These rules shall be deemed to have come into force from the 29th day of September, 2017.

[1155]

2. In the Puducherry Goods and Services Tax Rules, 2017,-

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “Revision of declaration in FORM GST TRAN-1” shall be inserted;

(vi) in FORM GST REG-29, -

(a) for the heading, “Application for Cancellation of Provisional Registration”, the heading, “Application for Cancellation of Registration of Migrated Taxpayers” shall be substituted;

(b) under sub-heading Part-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

(By order of the Lieutenant-Governor)

DR. V. CANDAVÉLOU, I.A.S.,

Commissioner-*cum*-Secretary to Government (Finance).

online publication at “<http://styandptg.puducherry.gov.in>”

Government Central Press
Directorate of Stationery and Printing
Puducherry-605 009.