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GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax (Ninth Amendment) Rules, 2017 -
Notification – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 42/CT/2017-18

Puducherry, the 24th October, 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 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) These rules may be called the Puducherry Goods and Services Tax (Ninth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force on the 13th day of October, 2017.

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

(i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A)Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

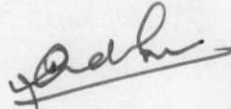
(ii) after rule 46, the following rule shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.**- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”;

(viii) in **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

(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.