GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 18/2017-Puducherry GST (Rate),
Puducherry, dated 3rd July 2017]

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 makes the following amendments in the notification issued vide
G. O. Ms. No. 1/2017-Puducherry GST (Rate), dated the 29th June, 2017 of the
Commercial Taxes Secretariat, Government of Puducherry and published in the
Gazette of Puducherry, Extraordinary, Part-I, No. 95, dated 29th June, 2017
namely:—

[ 1381 ]
2. In the said notification,—

(i) in Schedule-I - 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

<p>| | | |</p>
<table>
<thead>
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<tbody>
<tr>
<td>“182A</td>
<td>3102</td>
<td>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers.</td>
</tr>
<tr>
<td>182B</td>
<td>3103</td>
<td>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers.</td>
</tr>
<tr>
<td>182C</td>
<td>3104</td>
<td>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers.</td>
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<tr>
<td>182D</td>
<td>3105</td>
<td>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilisers&quot;:</td>
</tr>
</tbody>
</table>

(ii) in Schedule II - 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall be deemed to have come into force with effect from the 1st day of July, 2017.

(By order of the Lieutenant-Governor)

**Dr. V. Candavelou, I.A.S.,**
Commissioner-*cum*-Secretary to Government (Finance).