GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Amendment to Notification on goods on which tax shall be paid on reverse charge basis – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 36/2017 - Puducherry GST (Rate) 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 sub-section (3) 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 of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.4/2017-Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>“6.”</th>
<th>Any Chapter</th>
<th>Used vehicles, seized and confiscated goods, old and used goods, waste and scrap</th>
<th>Central Government, State Government, Union territory or a local authority</th>
<th>Any registered person</th>
</tr>
</thead>
</table>

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