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 (Eleventh Amendment) Rules, 2018.

   (2) They shall be deemed to have come into force with effect from the 23rd October, 2017.
2. In the Puducherry Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:—

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Puducherry, Commercial Taxes Secretariat notification issued vide G.O. Ms. No. 46/CT/2017-18, dated the 25th October, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 173, dated the 25th October, 2017 or Notification issued vide G.O. Ms. No. 40/2017-Puducherry GST (Rate), dated the 25th October, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 172, dated the 25th October, 2017 or Government of India, Ministry of Finance, Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary Part-II, Section 3, sub-section (i) vide number G.S.R. 1321 (E), dated the 23rd October, 2017 or Notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary Part-II, Section 3, sub-section (i) vide number G.S.R. 1272(E), dated the 13th October, 2017 or Notification No.79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary Part-II, section 3, sub-section (i) vide number G.S.R. 1299 (E), dated the 13th October, 2017.”

(By order of the Lieutenant-Governor)

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