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 (Twelfth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 9th day of October, 2018.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:—

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has—
(a) 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. 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 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

(b) availed the benefit of Government of India, Ministry of Finance, 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, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:—

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have—

(a) received supplies on which 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, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme 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 has been availed; or

(b) availed the benefit under Government of India, Ministry of Finance, 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 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

(By order of the Lieutenant-Governor)

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