In exercise of the powers conferred by sub-section (3) of section 1 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry is pleased to appoint the 22nd day of June 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

2. This notification shall come into force on the 22nd day of June, 2017.

(By order of the Lieutenant-Governor)

Dr. V. Candavelou, I.A.S.
Commissioner-cum-Secretary to Government (Finance).
GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 5/A1/CT/2017, Puducherry, dated 21st June 2017)

NOTIFICATION

In exercise of the powers conferred by section 146 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, is pleased to notify www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.— For the purposes of this notification, “www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force on the 22nd day of June, 2017.

(By order of the Lieutenant-Governor)

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

——

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 6/A1/CT/2017, Puducherry, dated 21st June 2017)

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, is pleased to specify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22nd day of June, 2017.

(By order of the Lieutenant-Governor)

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