

GOVERNMENT OF PUDUCHERRY

Abstract

Commercial Taxes – Puducherry Value Added Tax (Second Amendment) Rules, 2017 – Notification – Orders - Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 7 /A1/CT/2017

Puducherry, dated 27.6.2017

ORDER:

The following notification shall be published in the Extraordinary issue of the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by section 71 of the Puducherry Value Added Tax Act, 2007 (Act No.9 of 2007), the Lieutenant-Governor, Puducherry hereby makes the following rules further to amend the Puducherry Value Added Tax Rules, 2007, namely:-

**THE PUDUCHERRY VALUE ADDED TAX
(SECOND AMENDMENT) RULES, 2017**

1. (1) **Short title and commencement.-** These rules may be called the Puducherry Value Added Tax (Second Amendment) Rules, 2017.

(2) They shall come into force with immediate effect.

2. **Amendment of rule 19.-** In the Puducherry Value Added Tax Rules, 2007 (hereinafter referred to as the principal rules), in rule 19, after sub-rule (12), the following new sub-rule shall be inserted, namely,-

“(13) The dealers filing tax return in Form-I under sub-rule (1) and who are required to file the certificate of audit of accounts in Form-CC prescribed under rule 52 for the financial year ending 31st March, 2017, shall furnish along with the return for the tax period preceding the appointed date of the Puducherry Goods and Services Tax Act, 2017, the rate wise details of inventory as on the last day of that tax period.”.

3. **Insertion of Annexure in Form-I,-** In the principal rules, in Form-I appended under rule 19, after Annexure-V, the following annexure shall be inserted, namely,-

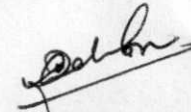
"ANNEXURE - VI
(To be attached with the return)

Rate wise inventory details

Sl. No.	Description of goods	Rate of tax	Quantity (Nos./units/ kgs/tons/ltrs/ meters/ others)	Value
Total				

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(By order of the Lieutenant-Governor)

o/c

Dr. V. CANDAVELOU, I.A.S.
Commissioner -cum- Secretary to
4/A Government (Finance)
upt
27.6.17

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 (CT), Commercial Taxes Department, Puducherry.

DESPATCHED ON *28/6/17*