

Chapter -4 (Manual-3)

The Rules, Regulations, Instructions, Manual Records for Discharging functions

4.1	Name / Title of the Document	The Puducherry Goods and Services Tax Act, 2017
	The Nature of the document	It is an Act of the legislative Assembly of the Union Territory of Pondicherry.
	Brief Write up on the document	The Puducherry Value Added Tax Act,2007 provides for the levy and collection of tax on sales taking place within the Union Territory of Puducherry. It contains detailed provisions on registration of dealers, assessment, appeal penalties for violations etc.
	From where one can get a copy of the Act	A) The copy can be downloaded free of cost from the departmental website at https://gst.py.gov.in
		B) The book containing the Puducherry Value Added Tax Act 2007 & Rules can be purchased from the Law Book sellers or Government Press Puducherry

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4.2	Name / Title of the Document	The Puducherry Value Added Tax Rules, 2007
	The Nature of the document	These are the rules framed under the Puducherry Value Added Tax Act, 2007.
	Brief Write up on the document	The Puducherry Value Added Tax Rules provide for detailed and elaborate rules relating to registration of dealers, assessment, appeal, etc which are not generally and explicitly provided in the Act.
	From where one can get a copy of the rules	<p>A) The copy can be downloaded free of cost from the departmental website at https://gst.py.gov.in</p> <p>B) The book containing the Puducherry Value Added Tax Act & Rules, 2007 can be purchased from the Law Book sellers or Government Press Puducherry.</p>

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4.3	Name / Title of the Document	The Central Sales Tax Act,1956
	The Nature of the document	It is an Act of the Parliament of the Union of India.
	Brief Write up on the document	The Central Sales Tax Act,1956 provides for the levy and collection of tax on sales taking place in the course of inter state trade or commerce. It contains detailed provisions for determining when a sale or purchase takes place in the course of interstate movement of goods
	From where one can get a copy of the Act	A) The copy can be downloaded free of cost from the departmental website at https://gst.py.gov.in
		B) The book containing the Central Sales Tax Act,1956 can be purchased from the Law Book Sellers

4.4	Name / Title of the Document	The Central Sales Tax (Registration & Turnover) Rules.
	The Nature of the document	These are the rules framed under the The Central Sales Tax Act,1956 by The Government Of India
	Brief Write up on the document	The Central Sales Tax Rules provide detailed and elaborate rules relating to registration and determination of turnover of dealers.
	From where one can get a copy of the rules	A) The copy can be downloaded free of cost from the departmental website at https://gst.py.gov.in
		B) The book containing the Central sales Tax (Registration & Turnover) Rules can be purchased from the Law Book sellers

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4.5	Name / Title of the Document	The Central Sales Tax (Pondicherry) rules,1967
	The Nature of the document	The rules are made by the Government of Pondicherry under The Central Sales Tax Act,1956
	Brief Write up on the document	It provides for the procedural formalities for implementing the provisions of the Central Sales Tax Act and for discharging the functions under the Act.
	From where one can get a copy of the rules	A) The copy can be downloaded free of cost from the departmental website at https://gst.py.gov.in