

GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Amendment to Notification issued vide G.O. Ms. No.4/2017- Puducherry GST (Rate), dated 29th June, 2017 relating to goods in respect of which the State tax shall be paid on reverse charge basis by the recipient – Notification - Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No.10/2021-Puducherry GST (Rate) Puducherry, the 30th September, 2021

ORDER:

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

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No.4/2017- Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No.95, dated 29th June, 2017, namely:-

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a. Of peppermint (Menthapiperita); b. Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregister ed Person	Any Register ed Person.";
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2. This notification shall come into force on the 1st day of October, 2021.

(By order of the Lieutenant-Governor)


SHURBIR SINGH, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance)

To

The Director of Stationery & Printing,
Puducherry.....

*With the request to publish the above notification in the
Extraordinary issue of the Official Gazette.*

Copy to: The Commissioner of State Tax, Commercial Taxes Department, Puducherry.