

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Amendment of notification relating to payment of tax on intra-State supplies of services by Electronic Commerce Operators - Notification – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 17/2021-Puducherry GST (Rate)

Puducherry, the 07/12/2021

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 (5) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. 17/2017- Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

1. In the notification,-

(i) in clause (i), for the words "and motor cycle;", the words ", motor cycle, omni bus or any other motor vehicle;" shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

"(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises."

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).", the words, brackets, numbers and figures, ", motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”


3. This notification shall come into force with effect from the 1st day of January, 2022.

(By order of the Lieutenant-Governor)



Prashant Goyal

Development Commissioner –cum-

 Principal Secretary to Government (Finance)

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.*

The Commissioner of State Tax, Commercial Taxes Department, Puducherry