

GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Notification of the Puducherry Goods and Services Tax (Fifth Amendment) Rules, 2021 – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 22

Puducherry, the 18th June, 2021

ORDER:

The following notification shall be published in the Extra-ordinary issue of the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by section 164 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 rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement. - (1) These rules may be called the Puducherry Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) They shall be deemed to have come into force on the 1st day of June, 2021.

2. In the Puducherry Goods and Services Tax Rules, 2017,-

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—


...2/-

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021."

(By order of the Lieutenant-Governor)


464 **SHURBIR SINGH, I.A.S.,**
Commissioner -cum- Secretary to
9/11
Bo 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.