

**GOVERNMENT OF PUDUCHERRY**

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Waiver of penalty for non-compliance of the provisions of issue of invoice with QR code notified vide G.O. Ms. No. No.10, dated 01.04.2020, between the period from the 01.12.2020 to 31.03.2021 and condition thereof - Notification - Orders – Issued.

**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 72

Puducherry, the 10<sup>th</sup> December, 2020

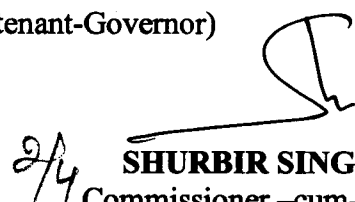
**ORDER:**

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

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification of the Commercial Taxes Secretariat, Government of Puducherry issued vide G.O. Ms. No. No.10, dated the 1<sup>st</sup> April, 2020, published in the Gazette of Puducherry, Extraordinary, Part I, No.58, dated the 1<sup>st</sup> April, 2020, between the period from the 1<sup>st</sup> day of December, 2020 to the 31<sup>st</sup> day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 1<sup>st</sup> day of April, 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 in the Extraordinary Gazette and send 150 copies to this department for reference and record.

The Commissioner of State Tax, Commercial Taxes Department, Puducherry.