

**GOVERNMENT OF PUDUCHERRY**  
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Rate of interest under various Sections - Notification – Order – Issued.

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**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 12 /A1/CT/2017

Puducherry, dated 29. 06. 2017

**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-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 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 fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table.

**Table**

Serial Number	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	Sub-section (1) of section 50	18
2.	sub-section (3) of section 50	24
3.	sub-section (12) of section 54	6
4.	section 56	6
5.	proviso to section 56	9

2. This notification shall come into force from the 1<sup>st</sup> day of July, 2017.

(By order of the Lieutenant-Governor)

  
**(Dr. V. CANDAVELOU, 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.*

Copy to: The Commissioner (CT), Commercial Taxes Department, Puducherry.