

GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes Department – Puducherry Goods and Services Tax Act,
2017 – Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O.Ms.No. 5 /A1/CT/2017

Puducherry, dated 21.6.17

ORDER:

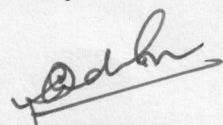
The following notification shall be published in the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry is pleased to specify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22nd day of June, 2017.

(By order of the Lieutenant-Governor)


Dr.V.CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
3/4 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.