

GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Appointed date for Section 51 and persons liable to make TDS - Notification - Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 35/CT/2017-18

Puducherry, the 20th September, 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-section (3) of section 1 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

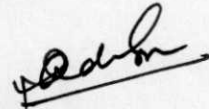
(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government.

2. This notification shall be deemed to have come into force with effect from the 15th day of September, 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 of State Tax, Commercial Taxes Department, Puducherry.