

GOVERNMENT OF PUDUCHERRY
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Cross empowerment for refund under section 54 and section 55 - Notification – Orders – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 40/CT/2017-18

Puducherry, the 24th October, 2017

ORDER:

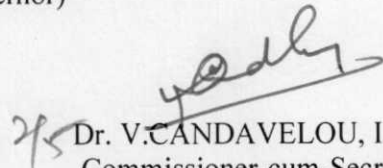
The following notification shall be published in the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 6 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereafter in this notification referred to as "Puducherry GST Act"), on the recommendations of the Council, the Lieutenant-Governor, Puducherry hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (Central Act No.12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Puducherry GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

2. This notification shall be deemed to have come into force from the 13th day of October, 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.