

**GOVERNMENT OF PUDUCHERRY**

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Notification of the Puducherry Goods And Services Tax (Removal Of Difficulties) Order, 2017 - Order – Issued.

---

**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 44/CT/2017-18

Puducherry, the 24<sup>th</sup> October, 2017

**ORDER:**

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

**NOTIFICATION**

**THE PUDUCHERRY GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)  
ORDER, 2017**

**Order No. 01/2017- State Tax**

Whereas, certain difficulties have arisen in giving effect to the provisions of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Lieutenant-Governor, Puducherry, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Puducherry Goods and Services Tax (Removal of Difficulties) Order, 2017.


2. For the removal of difficulties,-

- (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

...2/-

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

(By order of the Lieutenant-Governor)

  
75 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.