



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

Publiée par  
Autorité

Published by  
Authority

விலை : ₹ 2-00

Prix : ₹ 2-00

Price : ₹ 2-00

எண்	புதுச்சேரி	திங்கட்கிழமை	2010 ஆ	செப்டம்பர் 27
No.	43 Poudouchéry	Lundi	27	Septembre 2010
No.	Puducherry	Monday	27th	September 2010

(5 Asvina 1932)

GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 306/Leg./09-10-LD-I.

*Puducherry, the 13th September 2010.*

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry on the 31st August 2010 and is hereby published for general information :—



THE PUDUCHERRY VALUE ADDED TAX.  
(AMENDMENT) ACT, 2010

(Act No. 7 of 2010)

(31-8-2010)

AN

ACT

**further to amend the Puducherry Value Added  
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-first Year of the Republic of India as follows :—

Short title and  
commencement.

1. (1) This Act may be called the Puducherry Value Added Tax (Amendment) Act, 2010.

(2) It shall be deemed to have come into force with effect from the 7th day of November 2009.

Amendment of  
Schedules.

2. In the Puducherry Value Added Tax Act, 2007,—

Act  
No. 9  
of  
2007.

(i) in the First Schedule, for serial number 20 and the entries relating thereto, the following shall be substituted, namely:—

“20. Electrical energy sold to the Government of India or consumed by the Government of India or sold for consumption in the construction, maintenance or operation of railway by the Government of India, electrical energy sold or consumed for domestic and agricultural purposes and electrical energy sold to commercial consumers up to 300 units per month.”; and

(ii) in the Third Schedule, after PART-C, the following part shall be inserted, namely :—

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**"PART - D****LIST OF GOODS TAXABLE AT THE RATE OF  
FOUR PER CENT. AT THE POINT OF LAST SALE**

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Sl. No.	Description of goods
(1)	(2)
1	Electrical energy, other than those specified against Sl. No. 20 of the First Schedule."

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**JOHN CLAUDE POMPEI MARIADASSOU,**  
Secretary to Government (Law).

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