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PART - II

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GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 514/Leg./2007-LD.

Puducherry, the 26th March 2008.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry on the 20th March, 2008 and is hereby published for general information :—

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) ACT, 2008

(Act No. 1 of 2008)

(20-3-2008)

AN

ACT

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

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

Short title
and
commence-
ment.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2008.

(2) It shall be deemed to have come into
force with effect from the 1st day of July, 2007.

Amendment
of the
Schedules.

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

Act
No. 9
of
2007.

(i) in the First Schedule,—

(a) after serial number 28 and the entries
relating thereto, the following shall be inserted,
namely :—

"28-A. Goods which are sold by any
dealer, namely:—

- (1) Aluminium utensils
- (2) Asafoetida (Hing)
- (3) Bagasse
- (4) Broomstick
- (5) Butter without any brand name
- (6) Camphor
- (7) Candles

-
- (8) Chillies, coriander, turmeric
 - (9) Edible oil, vegetable oil, oil cake and de-oiled cake
 - (10) Energy saving choolas, solar cookers, waste conversion devices for producing energy and wind mill for generation of electricity
 - (11) Footwear costing less than two hundred rupees
 - (12) Gauze or bandage cloth
 - (13) Goods manufactured by Blacksmiths
 - (14) Gum Benzoin including instant sambrani in all forms, agarbathi, dhoop, dhupkathi, dhuphati
 - (15) Handicrafts
 - (16) Hand-pumps and its spare parts
 - (17) Hurricane lights, kerosene lamp, kerosene stoves, lantern, petromax, chimney lamp
 - (18) Jamakalams
 - (19) Kerosene sold through PDS
 - (20) Life saving drugs as notified by the Government
 - (21) Masala powder
 - (22) Panchamirtam, namakkati, vibhuthi, sandanam and prasadam.
 - (23) Safety matches

- (24) Saree falls, lace, ribbon
- (25) Shikakai and shikakai powder
- (26) Software with complete Tamil or Malayalam or Telugu version
- (27) Tamarind, tamarind seed and powder
- (28) UNICEF greeting cards, diaries and calendars
- (29) Vermicelli
- (30) Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, color pencils, blackboards, dusters, geometry boxes and dissection boxes.";

(b) for serial number 50 and the entries relating thereto, the following shall be substituted, namely :—

"50. Sugar and textile covered under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 and un-manufactured tobacco, bidis and tobacco used in the manufacture of bidis" ;

Central
Act 58
of 1957.

(c) for serial number 53 and the entries relating thereto, the following shall be substituted, namely :—

"53. Toddy and Neera"; and

(d) after serial number 55 and the entries relating thereto, the following shall be inserted, namely :—

"56. Liquor including IMFL and imported liquor from foreign countries.".

(ii) in the Third Schedule relating to the list of goods taxable at the rate of four per cent. at each point of sale,—

(a) the entries against the serial numbers 16, 30, 48, 59, 59(A), 60, 62, 72, 73, 111, 121, 129 and 134 shall be deleted;

(b) in the entries against serial number 107, the words "and generation of electricity" shall be omitted;

(c) in the entries against serial number 118, for the words "Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies", the words "Spices of all varieties and forms including cumin seed and aniseed" shall be substituted;

(iii) in the Fifth Schedule relating to the list of goods taxable at the rate of twenty per cent. at the point of first sale, after serial number 3 and the entries relating thereto, the following shall be inserted, namely :—

"4. Arrack Pattai";

(iv) in the Sixth Schedule, the entries against the serial number 1 shall be deleted.

JOHN CLAUDE POMPEI MARIADASSOU,
Law Secretary to Government.

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