

# **GOVERNMENT OF PUDUCHERRY**

## **FINANCE DEPARTMENT**

(G.O. MS. NO. 28/F2/2007, dated 1st July 2007)

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 75 of the Puducherry Value Added Tax Ordinance, 2007 (No. 1 of 2007), and all other powers enabling him in this behalf, the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to amend the schedules to the said Ordinance, namely:

### **AMENDMENT**

In the First Schedule, in the list of goods exempted, after the serial number 56 and the entries relating thereto, the following shall be inserted namely:

57. Kerosene sold through PDS
58. Butter without any brand name
59. Aluminium utensils
60. Bagasse
61. Broom sticks
62. Candles
63. Tamarind, tamarind seed and powder
64. Chillies, coriander, Turmeric
65. Asafoetida (Hing)
66. Masala powder

67. Shikakai and Shikakai powder
68. Energy saving choolas, solar cookers, waste conversion devices for producing energy and wind mill for generation of electricity
69. Footwear costing less than two hundred rupees
70. Gauze or bandage cloth
71. Goods manufactured by Blacksmiths
72. Gum Benzoin including instant sambrani in all forms, Agarbathi, dhoop, dhupkathi, dhuphati
73. Handicrafts
74. Jamakalams
75. Hand pumps and its spare parts
76. Safety matches
77. Hurricane lights, Kerosene lamp, kerosene stoves, lantern, petromax, chimney lamp
78. Software with complete Tamil or Malayalam or Telugu version
79. Life saving drugs as notified by the Government
80. Edible oil, vegetable oil, oil cake and de-oiled cake
81. UNICEF greeting cards, diaries and calendars
82. Panchamirtam, namakkati, vibhuthi, sandanam and prasadam
83. Saree falls, lace, ribbon
84. Vermicelli
85. Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, colour pencils, blackboards, dusters, geometry boxes and

dissection boxes

86. Camphor

In the Third Schedule,

(a) in the list of goods taxable at the rate of four percent at each point of sale, the following entries at Sl.Nos.16, 30, 48, 59, 59(A), 60, 62, 72, 73, 111, 121, 129 and 134 shall be deleted;

(b) In entry No.107, for the words "Renewable energy devices and spare parts including windmill for water pumping and generation of electricity". the words "Renewable energy devices and spare parts including windmill for water pumping" shall be substituted; and

(c) In entry No. 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.

This notification shall come into force on and with effect from 1st July, 2007.

(By order of the Lieutenant-Governor)

**NAINI JAYASEELAN, I.A.S.,**  
Development Commissioner-cum-  
Secretary to Government (Finance).