

**GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT**

(G.O. Ms. No. 67/F2/2008, dated 31st October 2008)

NOTIFICATION

In exercise of the powers conferred by sub-sections (1), (2) and (5) of section 71 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry hereby makes the following rules, namely :-

RULES

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Value Added Tax (Amendment) Rules, 2008.

(2) They shall be deemed to have come into force on the 1st day of April 2008.

2. *Amendment of rules.*— In the Puducherry Value Added Tax Rules, 2007 (hereinafter referred to as the said rules) made in the G.O. Ms. No. 21/2007/F2, dated the 6th June 2007 and published in the Extraordinary Gazette of Puducherry Part - II, No. 33, dated the 6th June 2007, the following amendments shall be incorporated, namely :—

(i) in the said rules for the expression "Ordinance" wherever it occurs, the expression, "Act" shall be substituted;

(ii) in sub-rule (1) of rule 2 of the said rules,—

(a) clause (f) shall be omitted;

(b) in clause (i), the word "and" shall be deleted;

(c) after clause (j), the following clause shall be inserted, namely:—

"(k) 'the Act' means the
Puducherry Value
Added Tax Act, 2007
(Act No.9 of 2007).".

(By order of the Lieutenant-Governor)

S. KUMARASWAMY, I.A.S.,
Secretary to Government (Finance).