

**GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT**

(G.O. Ms. No. 68/F2/2008, dated 31st October 2008)

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) 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:—

**THE PUDUCHERRY VALUE ADDED TAX
(SECOND AMENDMENT) RULES, 2008**

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

(2) They shall come into force on the 1st day of November 2008.

2. *Amendment of forms.*— In the Puducherry Value Added Tax Rules, 2007, in Form - I appended to rule 19,-

(i) in Row 11, for the letter, figures and word "R.11 Total" the letter, figures, words and brackets "R.11 Total (enclose commodity details with HSN code in Annexure-II)" shall be substituted;

(ii) in Row 16, for the letter, figures and words "R. 16 Total Tax Credits" the letter, figures, words and brackets "R. 16 Total Tax Credits (enclose commodity details with HSN code in Annexure - III)" shall be substituted; and

(iii) after Annexure - I, the following Annexures shall be inserted, namely: —

ANNEXURE - II

(To be attached with the return)

Sales turnover details :

Sl. No.	Description of Goods	HSN Code	Sales Value	Rate of tax	Output tax	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Rs.

Rs.

Total Rs.

Category : E- Exempted, O - Inter-State sales, S - Stock transfer outside the UT, X - Export, Z - SEZ.

ANNEXURE - III

(To be attached with the return)

Purchase turnover details :

Sl. No. (1)	Description of Goods (2)	HSN Code (3)	Purchase Value (4)	Rate of tax (5)	Input tax (6)	Category (7)
			Rs.		Rs.	
			<hr/>			
			Total Rs.			

Category : E - Exempted, I - Import, O - Inter-State purchases, R - Local purchases, S - Stock inward.

(Note : For HSN code, Please visit the Commercial Taxes Department website <http://vat.pon.nic.in>)...

(By order of the Lieutenant-Governor)

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