



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

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No. } Puducherry	Saturday	31st	December	2011

(10 Pausa 1933)

GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 68/F2/2011, dated 31st December 2011)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 75 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 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 Act, namely:—

AMENDMENT

1. In the First Schedule,

(i) the entries against serial numbers 10 A, 18 A, 28 B, 42 A and 45 A shall be omitted;

(ii) in serial number 28-A, the entries against sub-items (9), (11), (15) and (21) shall be omitted;

(iii) for serial number 39 and the entries relating thereto, the following shall be substituted, namely:—

"39A. Meat, fish, prawn and other aquatic products when not cured or frozen and eggs;

39B. Livestock other than live chicken sold in Mahe Region".

2. In the Third Schedule,

(a) for the expression "TAXABLE AT THE RATE OF FOUR PER CENT." wherever it occurs, the expression "TAXABLE AT THE RATE OF FIVE PER CENT." shall be substituted;

(b) in Part - A,

(i) after serial number 48, the following shall be inserted, namely:—

"48A. Edible Oil, Vegetable Oil, Oil Cake and Deoiled Cake";

(ii) after serial number 59 (A), the following shall be inserted, namely:—

"59 (B). Handicrafts";

(iii) after serial number 81 and the entries relating thereto, the following shall be inserted, namely:—

"81A. Live chicken sold in Mahe Region";

(iv) after serial number 82, and the entries relating thereto, the following shall be inserted, namely:—

"82A. Masala Powder";

(c) in the entries under serial number 68 of Part A, in the Appendix, for the portion beginning with bracket and the words "(The Industrial Inputs" and ending with the symbol, figure and bracket "@ 4%)", the following shall be substituted, namely:—

"(The Industrial Inputs and packing materials to be taxed @ 5%)"

3. In the Fourth Schedule, for the expression "TAXABLE AT THE RATE OF TWELVE AND HALF PER CENT." wherever it occurs, the expression "TAXABLE AT THE RATE OF FOURTEEN AND HALF PER CENT." shall be substituted;

4. This notification shall come into force with effect from the 1st day of January 2012.

(By order of the Lieutenant-Governor)

R. SMITHA,
Joint Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

(G.O. Ms. No. 69/F2/2011, dated 31st December 2011)

NOTIFICATION

In exercise of the powers conferred by section 31 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to reduce and fix the rate of tax payable in respect of the goods specified as follows, namely:—

- (a) All kinds of cooked food including sweets, savories, and mineral water from 14.5% to 10%;
- (b) All kinds of industrial inputs and packing materials sold to industries at 3%;
- (c) All kinds of machineries sold to industries at 3%;
- (d) All kinds of two wheelers from 14.5% to 10%;
- (e) All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items and unbranded steel furniture from 14.5% to 10%;
- (f) All types of furniture including mattresses from 14.5% to 10%;
- (g) Amplifiers and speakers from 14.5% to 10%;
- (h) Auto parts, accessories and attachments from 14.5% to 10%;
- (i) Battery operated car from 14.5% to 10%;

(j) Building materials namely timber, plywood, hardware items, electrical goods, paints, sanitary wares and fittings, glasses, tiles, marbles and granites from 14.5% to 10%;

(k) Chemical fertilisers and pesticides from 5% to 1%;

(l) Edible Oil, Vegetable Oil, Oil Cake and Deoiled Cake from 5% to 3%;

(m) Electrical and electronic home appliances other than television, refrigerator, washing machine, air-conditioner and microwave oven from 14.5% to 10%;

(n) Generators from 14.5% to 10%;

(o) Ghee, Dates and Dates syrup from 14.5% to 10%;

(p) Ice-cream from 14.5% to 10%;

(q) Liquefied Petroleum Gas (LPG) for domestic use from 5% to 1%;

(r) Motor starters, wires and cables for agriculture from 14.5% to 10%;

(s) Soaps and detergents in all forms from 14.5% to 10%;

(t) Tyres and tubes from 14.5% to 10%; and

(u) Wet Grinders from 14.5% to 10%.

2. This notification shall come into force with effect from the 1st day of January 2012.

(By order of the Lieutenant-Governor)

R. SMITHA,

Joint Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT**

(G.O. Ms. No. 70/F2/2011, dated 31st December 2011)

NOTIFICATION

In exercise of the powers conferred by section 31 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry being satisfied that it is

necessary so to do in the public interest, is pleased to rescind the following notifications issued by the Finance Department, Puducherry, save as respects, things done or omitted to be done before such rescission, namely:—

- (a) G.O. Ms. No. 26/F2/2007, dated 1st July 2007;
- (b) G.O. Ms. No. 27/F2/2007, dated 1st July 2007;
- (c) G.O. Ms. No. 33/F2/2007, dated 5th September 2007;
- (d) G.O. Ms. No. 86/F2/2009, dated 27th February 2009;
- (e) G.O. Ms. No. 140/F2/2009, dated 7th November 2009; and
- (f) G.O. Ms. No. 24/F2/2010, dated 2nd June 2010.

2. This notification shall come into force with effect from the 1st day of January 2012.

(By order of the Lieutenant-Governor)

R. SMITHA,
Joint Secretary to Government (Finance).

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