GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 47, Puducherry, dated 25th September 2018)

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), and in supersession of the notification of the Government of Puducherry, Commercial Taxes Secretariat notification issued vide G.O. Ms. No. 35/CT/2017-18, dated 20th September 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 145, dated the 20th September, 2017, except as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

[ 1353 ]
(a) an authority or a Board or any other Body,-

(i) set up by an Act of Parliament or a State Legislature; or-

(ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT
(G.O. Ms. No. 48, Puducherry, dated 25th September 2018)

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).