GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 49, Puducherry, dated 28th September 2018)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 52 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent, of the net value of intra-state taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

(By order of the Lieutenant-Governor)

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

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