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PART - II

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GOVERNMENT OF PUDUCHERRY
LAW DEPARTMENT

No. 338/Leg/2008-LD.

Puducherry, the 24th October 2008.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry on the 24th October 2008 and is hereby published for general information :—

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

(Act No. 7 of 2008)

[24-10-2008]

AN

ACT

**further to amend the Puducherry Value Added Tax
Act, 2007.**

BE it enacted by the Legislative Assembly of Puducherry in the Fifty-ninth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Puducherry Value Added Tax (Second Amendment) Act, 2008.

(2) It shall come into force with effect from the 1st day of November 2008.

Amendment of section 4.

2. In the Puducherry Value Added Tax Act, 2007 (hereinafter referred to as the principal Act), in section 4, for the words “whose total turnover in any year is not less than rupees ten lakhs”, the words “ whose total turnover in a year is not less than rupees five lakhs” shall be substituted.

Act No. 9
of 2007.

Insertion of new section 4A.

3. After section 4 of the principal Act, the following section shall be inserted, namely:-

“4A. Notwithstanding anything contained in section 4, but subject to the proviso thereunder and other provisions of this Act, every dealer who purchase and sell goods exclusively within the Union Territory and whose total turnover in a year is not less than rupees ten lakhs shall be liable to be registered under this Act.”.

Amendment of section 12.

4. In section 12 of the principal Act, in sub-section (1), in clause (ii), for the words “ten lakhs”, the words “five lakhs” shall be substituted.

5. In section 14 of the principal Act,—

Amendment of
section 14.

(i) in sub-section (1), for the words “rupees ten lakhs”, the words “rupees five lakhs” shall be substituted;

(ii) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-section (1) of this section, any dealer registered or liable to be registered under this Act (other than a casual trader, a non-resident dealer) who purchases and sells goods exclusively within the Union Territory and whose total turnover in a year is not less than rupees ten lakhs, shall pay tax on the taxable turnover in each tax period at the rate and at the point as specified in the Schedules.”; and

(iii) sub-section (2) shall be omitted.

6. In section 19 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of
section 19.

“(1) Notwithstanding anything contained in section 14, any dealer who effects second and subsequent sales of goods purchased within the Union Territory and whose total turnover under this Act and under the Central Sales Tax Act, 1956 does not exceed rupees fifty lakhs in a year may at his option, instead of paying the tax at the rates specified in the Schedules, pay by way of composition, tax at the rate of 0.5 per cent. of his taxable turnover :

Provided that,

(i) such dealer will not be eligible for input tax credit;

(ii) the dealers in the following goods are not eligible to exercise the option under this section, namely :—

- (a) Indian Made Foreign Liquor,
- (b) sugarcane,
- (c) all kinds of pan masala with or without tobacco,
- (d) narcotics, and
- (e) rectified spirit.”.

JOHN CLAUDE POMPEI MARIADASSOU,
Law Secretary to Government.
