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GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

(G.O. Ms. No. 19/F2/2010, dated 6th May 2010)

NOTIFICATION

In exercise of the powers conferred by 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 (AMENDMENT)
RULES, 2010**

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Value Added Tax (Amendment) Rules, 2010.

(2) They shall be deemed to have come into force with effect from the 7th day of November 2009.

2. *Amendment of rule 17.*— In the Puducherry Value Added Tax Rules, 2007 (hereinafter referred to as the principal rules), in rule 17, in sub-rule (14), after clause (xv), the following clause shall be inserted, namely:—

“(xvi) Who effects sale of electrical energy at the last point in the Union territory of Puducherry.”

3. *Amendment of rule 19.*— In the principal rules, in rule 19, after sub-rule (11), the following sub-rule shall be inserted, namely:—

“(11A) Every registered dealer liable to pay tax on the sale of electrical energy at the point of last sale shall file return for each month in Form-J on or before 15th of the succeeding month to the assessing authority along with the proof of payment of tax.”

4. *Amendment of Form-J.*— In Form-J appended to the principal rules, for the words, figures and brackets “[See rules 3(2), 19(6), 19(11) and 24(2)]”, the words, figures and brackets “[See rules 3(2), 19(6), 19(11), 19(11A) and 24(2)]” shall be substituted.

(By order of the Lieutenant-Governor)

B. VIJAYAN, I.A.S.,

Development Commissioner-cum-
Principal Secretary to Government (Finance).

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