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(16 Agrahayana 1931)					

GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

(G.O. Ms. No. 146/F2/2009, dated 7th December 2009)

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, 2009

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Value Added Tax (Amendment) Rules, 2009.

(2) They shall be deemed to have come into force on the 25th day of August 2009.

2. *Amendment of rule 3.*— In the Puducherry Value Added Tax Rules, 2007 (hereinafter referred as the principal rules), in rule 3, in sub-rule (2), for the words “goods mentioned in the Fifth and Sixth Schedules,”, the words “goods mentioned in Part-A of the Fifth Schedule and the Sixth Schedule,” shall be substituted.

3. *Amendment of rule 17.*— In rule 17 of the principal rules,—

(a) in sub-rule (2), for the words and letter “Second Schedule, Third Schedule and Part-A of the Fourth Schedule:”, the words and letter “Second Schedule, Third Schedule, Part-A of the Fourth Schedule and Part-B of the Fifth Schedule:” shall be substituted;

(b) in sub-rule (14), in clause (xv), for the words “the Fifth and Sixth Schedules”, the words and letter “the Part-A of the Fifth Schedule and the Sixth Schedule” shall be substituted;

4. *Amendment of rule 19.*— In rule 19 of the principal rules,—

(i) in sub-rule (6),

(a) for the words “fifth and sixth schedules”, the words and letter “Part-A of the Fifth Schedule and the Sixth Schedule” shall be substituted;

(b) for the words “head office is situated. Such return shall be accompanied by proof of payment of tax:”, the words “head office is situated and such return shall be accompanied by proof of payment of tax:” shall be substituted;

(c) for the words “non-vatable goods falling under the Fifth Schedule, Sixth Schedule and Part-B of the Fourth Schedule”, the words “non-vatable goods falling under Part-B of the Fourth Schedule, Part-A of the Fifth Schedule and the Sixth Schedule” shall be substituted; and

(d) for the words “and Part-A of the Fourth Schedule”, the words “Part-A of the Fourth Schedule and Part-B of the Fifth Schedule” shall be substituted;

(By order of the Lieutenant-Governor)

**DEVELOPMENT COMMISSIONER—CUM—
SECRETARY TO GOVERNMENT (FINANCE).**
