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# புதுச்சேரி மாநில ஆரசிதழ்

**La Gazette de L'État de Pondouchéry**

**The Gazette of Puducherry**

## PART - II

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### GOVERNMENT OF PUDUCHERRY LAW DEPARTMENT

No. 200/Leg./2009-LD.

*Puducherry, the 29th September 2009.*

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry on the 29th September, 2009 and is hereby published for general information :—



THE PUDUCHERRY VALUE ADDED TAX  
(AMENDMENT) ACT, 2009

(Act No. 6 of 2009)

(29-9-2009)

AN  
ACT

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

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

Short title  
and  
commence-  
ment.

1. (1) This Act may be called the Puducherry  
Value Added Tax (Amendment) Act, 2009.

(2) It shall come into force at once.

Amendment  
of section 2.

2. In the Puducherry Value Added Tax Act, 2007  
(hereinafter referred to as the principal Act), in section 2,  
after clause (h), the following clause shall be inserted,  
namely :—

Act  
No.9  
of  
2007.

‘(h-A) “branded” means any goods sold  
under a name or a trade mark registered or pending  
registration or pending registration of transfer  
under the Trade and Merchandise Marks Act, 1958  
or the Trade Marks Act, 1999;’.

Central  
Act  
43 of  
1958.  
Central  
Act  
47 of  
1999.

Amendment  
of  
section 12.

3. In section 12 of the principal Act, for sub-  
section (1), the following sub-sections shall be  
substituted, namely :—



“(1) In the case of any registered dealer, where –

(i) the business has been discontinued, transferred as a whole or otherwise disposed of, or

(ii) the total turnover for two preceding consecutive years is less than rupees ten lakhs, or

(iii) any dealer registered under this Act has committed the offence of evasion of tax, or

(iv) the dealer dies,

the registering authority may, either of his own motion or on the application of the dealer, in the case of death on the application by his legal representative, in the prescribed manner, cancel the registration from such date, as he considers fit having regard to the circumstances of the case.

(1A) Notwithstanding anything contained in sub-section (1), the registering authority shall have power, for good and sufficient reasons, to cancel, modify or amend any registration certificate issued by it.”

4. In section 14 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely :—

Amendment  
of section 14.

“(3) The parts, spares and accessories to the goods shall be taxable at the same rates as applicable to such goods.”

5. In section 15 of the principal Act, in sub-section (3),—

Amendment  
of section 15.

(a) in clause (i), after the existing proviso and before the Explanation, the following proviso shall be inserted, namely :—

“Provided further that no such deduction under clause (i) of this sub-section shall be made, where the amount or the aggregate of the amount paid or credited or likely to be paid or credited, during the year, by such person to the dealer for execution of the works contract including civil works contract does not or is not likely to, exceed rupees one lakh.”; and



(b) in clause (iii), for the words "fifteen days", the words "three days" shall be substituted.

Amendment  
of section 16.

6. In section 16 of the principal Act, in sub-section (2), after clause (vii), the following clause shall be inserted, namely:—

"(viii) for the dealers paying tax under sub-section (2) of section 15 of this Act."

Amendment  
of  
section 21.

7. In the principal Act, in section 21, after the words and figures "Central Sales Tax Act, 1956 and", the words, "the sale of goods to Special Economic Zone Unit as defined under" shall be inserted.

Amendment  
of  
section 24.

8. In section 24 of the principal Act, in the proviso to sub-section (2), for the words "for a year", the words "for a tax period or tax periods" shall be substituted.

Insertion of  
new  
section 24A.

9. After section 24 of the principal Act, the following section shall be inserted, namely :—

Provisions  
relating to  
payment of  
penalty for  
delay in  
payment of  
tax.

"24A. Notwithstanding anything contained in the proviso to sub-section (2) of section 24 and in sub-sections (1) and (4) of section 37 but subject to the other provisions of sub-sections (1) and (2) of section 24, any tax due or payable under this Act by any dealer or any person in respect of any tax period shall be paid in such manner and within such time as prescribed under this Act or under the rules framed under this Act:

Provided that if any such dealer or person fails to pay such tax due or payable along with the return within the time prescribed therefor, the dealer or person shall pay by way of penalty, in addition to the amount due or payable, a sum equal to two per cent. of such amount for each month of default or part thereof after the date prescribed for its payment subject to the condition that the penalty in respect of part of a month shall be computed proportionately and for this purpose, a month shall mean a period of thirty days:



Provided further that if any default is made in payment of such tax, the whole amount outstanding on the date of default along with the penalty prescribed in the first proviso shall become immediately due and shall be the first charge on the properties of the dealer or person liable to pay the tax or penalty and such tax and penalty shall be recovered as per sub-section (3) of section 37 of this Act.”.

10. In section 31 of the principal Act, the words, brackets and figure “sub-section (1) of” shall be deemed to have been omitted with effect from the 1st day of April, 2009.

Amendment  
of  
section 31.

11. In section 37 of the principal Act, in sub-section (3),—

Amendment  
of  
section 37.

(i) the words, “and in respect of which no appeal or revision or such other proceedings as provided under this Act is pending before any authority or Appellate Tribunal or High Court,” shall be omitted;

(ii) after clause (b), the following proviso shall be inserted, namely :—

“Provided that no proceedings for such recovery shall be taken or continued as long as he has, in regard to the payment of such tax, other amount or fee, as the case may be, complied with an order by any of the authorities to whom the dealer or person has appealed or applied for revision, under sections 45, 47, 49, 50 or 51.”.

12. In section 77 of the principal Act, for the words, “Deputy Commissioner”, the words “Deputy Commissioner or Assistant Commissioner” shall be substituted.

Amendment  
of  
section 77.

JOHN CLAUDE POMPEI MARIADASSOU,  
Secretary to Government (Law).