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PART - II

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GOVERNMENT OF PUDUCHERRY LAW DEPARTMENT

No. 306/Leg./09-10-LD-I.

Puducherry, the 13th September 2010.

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry on the 31st August 2010 and is hereby published for general information:—

THE PUDUCHERRY VALUE ADDED TAX. (AMENDMENT) ACT, 2010

(Act No. 7 of 2010)

(31-8-2010)

AN

ACT

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

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

Short title and commencement.

- 1. (1) This Act may be called the Puducherry Value Added Tax (Amendment) Act, 2010.
- (2) It shall be deemed to have come into force with effect from the 7th day of November 2009.

Amendment of Schedules.

2. In the Puducherry Value Added Tax Act, 2007,-

No.9 of 2007.

- (i) in the First Schedule, for serial number 20 and the entries relating thereto, the following shall be substituted, namely:—
 - "20. Electrical energy sold to the Government of India or consumed by the Government of India or sold for consumption in the construction, maintenance or operation of railway by the Government of India, electrical energy sold or consumed for domestic and agricultural purposes and electrical energy sold to commercial consumers up to 300 units per month."; and
- (ii) in the Third Schedule, after PART-C, the following part shall be inserted, namely:—

"PART - D

LIST OF GOODS TAXABLE AT THE RATE OF FOUR PER CENT. AT THE POINT OF LAST SALE

Sl. No.	Description of goods
(1)	(2)
1	Electrical energy, other than those specified against Sl. No. 20 of the First Schedule.".

John Claude Pompei Mariadassou, Secretary to Government (Law).