

## GOVERNMENT OF PUDUCHERRY

## LAW DEPARTMENT

No. 207/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  
(SECOND AMENDMENT) ACT, 2009

(Act No. 7 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  
commencement.

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

(2) It shall be deemed to have come into force  
with effect from the 25th day of August, 2009.

Amendment  
of the First  
Schedule.

2. In the Puducherry Value Added Tax Act, 2007  
(hereinafter referred to as the principal Act), in the First  
Schedule,—

Act  
No. 9  
of  
2007.

(a) after the serial number 10 and the entries  
relating thereto, the following shall be inserted,  
namely :—

“10A. Building materials, namely :—

- (a) Asbestos cement sheets,
- (b) Bricks,
- (c) Cement,
- (d) Electrical goods,
- (e) Hardware items,



- (f) Paints,
- (g) Pipes and fittings,
- (h) River sand,
- (i) Sanitary wares and fittings,
- (j) Steel, and
- (k) Water tanks,

sold by the Pondicherry Co-operative Building Centre Limited, No. 554, Puducherry and Karaikal Central Co-operative Processing Supply and Marketing Society Limited, No. P. 15, Karaikal for the construction of dwelling houses, to any person other than the dealers executing works contract.”;

(b) after the serial number 18 and the entries relating thereto, the following shall be inserted, namely :—

“18A. Diesel sold to fishermen for fishing activities through the designated petrol bunks, subject to such conditions and restrictions as notified by the Director of Fisheries and Fishermen Welfare, Puducherry”; and

(c) after the serial number 45 and the entries relating thereto, the following shall be inserted, namely:—

“45A. Ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks, beverages and mineral water served in or catered indoors or outdoors by M/s. Indian Coffee Workers' Co-operative Society Limited, Puducherry.”.



Amendment  
of the Fifth  
Schedule.

3. In the Schedules appended to the principal Act,  
under the heading "THE FIFTH SCHEDULE",—

(a) above the caption "LIST OF GOODS  
TAXABLE AT THE RATE OF TWENTY  
PER CENT. AT THE POINT OF FIRST SALE",  
the following shall be inserted, namely :—

**"PART—A"; and**

(b) after the 'PART-A', as so sub-divided above  
and the entries specified thereunder, the following  
part, caption and entry shall be inserted, namely:—

**"PART—B**

**LIST OF GOODS TAXABLE AT THE RATE OF  
TWENTY PER CENT. AT EACH POINT OF SALE**

[See section 14 (1)]

| Sl. No. | Description of goods |
|---------|----------------------|
| 1.      | Cigarettes .".       |

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

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