Under rule 140 of Rules of Procedure and Conduct of Business of the Puducherry Legislative Assembly, the following Bill viz.,

The Puducherry Value Added Tax (Second Amendment) Bill, 2021 (Bill No. 2 of 2021),

which was introduced in the Legislative Assembly on 30th August, 2021, is published for general information.
THE PUDUCHERRY VALUE ADDED TAX  
(SECOND AMENDMENT) BILL, 2021  
(Bill No. 2 of 2021) 

A  

BILL  

further to amend the Puducherry Value Added  

Be it enacted by the Legislative Assembly of  
Puducherry in the Seventy-second Year of the  
Republic of India as follows:-  

1. (1) This Act may be called the Puducherry  
Value Added Tax (Second Amendment) Act, 2021.  

(2) It shall be deemed to have come into  
force with effect from the 27th day of February,  
2021.  

2. In the Puducherry Value Added Tax Act, 2007, in the Seventh Schedule,—  

(a) in the entry at Sl.No. 1,  

(i) in column (3), against sub-items  
(a) and (b) in column (2), for the  
figures and symbol “28.00%”, the  
figures and symbol “26.00%” shall  
be substituted;  

(ii) in column (3), against sub-item (c)  
in column (2), for the figures and  
symbol “23.90%”, the figures and  
symbol “21.90%” shall be substituted;  
and
(iii) in column (3), against sub-item (d) in column (2), for the figures and symbol “25.70%”, the figures and symbol “23.70%” shall be substituted.

(b) in the entry at Sl.No. 2,

(i) in column (3), against sub-items (a) and (b) in column (2), for the figures and symbol “19.75%”, the figures and symbol “17.75%” shall be substituted;

(ii) in column (3), against sub-item (c) in column (2), for the figures and symbol “18.15%”, the figures and symbol “16.15%” shall be substituted; and

(iii) in column (3), against sub-item (d) in column (2), for the figures and symbol “20.00%”, the figures and symbol “18.00%” shall be substituted.
STATEMENT OF OBJECTS AND REASONS

The Seventh Schedule to the Puducherry Value Added Tax, 2007 was amended through a notification issued vide G.O. Ms. No. 3, dated 26th February, 2021 of the Commercial Taxes Secretariat, Puducherry, under sub-section (1) of section 75 of the said Act, to reduce the rate of tax on petrol and diesel by 2% with effect from 27th February, 2021. As required under sub-section (2) of section 75 of the said Act, a Bill to replace the abovesaid notification has to be introduced in the Legislative Assembly.

4. The Bill seeks to achieve the above objects.

N. RANGASAMY,
Chief Minister.

FINANCIAL MEMORANDUM

The proposed Puducherry Value Added Tax (Second Amendment) Bill, 2021 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the Union territory of Puducherry.

MEMORANDUM REGARDING DELEGATED LEGISLATION

–NIL–
ADMINISTRATOR’S RECOMMENDATION UNDER
SUB-SECTION (1) OF SECTION 23 OF THE GOVERNMENT
OF UNION TERRITORIES ACT, 1963

(Copy of the Letter No. 002/CM/OSD/PA/ASLY/2021, dated 27-07-2021
from the Hon’ble Chief Minister Thiru N. Rangasamy to the
Hon’ble Speaker, Legislative Assembly, Puducherry).

The Lieutenant-Governor, Puducherry, having been informed
of the subject matter of the proposed Puducherry Value Added Tax
(Second Amendment) Bill, 2021 recommends under sub-section (1)
of section 23 of the Government of Union Territories Act, 1963
(Central Act 20 of 1963), the introduction in and consideration
by the Legislative Assembly of the said Bill.

R. MOUNISSAMY,
Secretary.
Legislative Assembly Secretariat.

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