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புதுச்சேரி மாநில அரசிதழ்
La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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No.		Poudouchéry	Mardi	31	Août	2021	
No.		Puducherry	Tuesday	31st	August	2021	

(9 Bhadra 1943)

GOVERNMENT OF PUDUCHERRY
LEGISLATIVE ASSEMBLY

No. XV-PLA/Ref/R1/Bill/2021.

Puducherry, the 31st August 2021.

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
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Seventy-second 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, 2021.

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

Amendment of
Seventh Schedule.

2. In the Puducherry Value Added Tax Act, Act
2007, in the Seventh Schedule,— No. 9
of
2007.

(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.
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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.