

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) BILL, 2017

(Bill No. 7 of 2017)

A
BILL

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

BE it enacted by the Legislative Assembly of Puducherry in the sixty-seventh year of the Republic of India as follows :—

1. (1) This Act may be called the Puducherry Value Added Tax (Amendment) Act, 2017. Short title and commencement.

(2) It shall be deemed to have come into force with effect from the 1st day of October, 2016.

Act
No. 9
of 2007.

2. In the Puducherry Value Added Tax Act, 2007,- Amendment of the Schedule.
In the First Schedule,

(a) after the existing Serial Number 12A, the following shall be inserted, namely,-

"12B. Cleaning equipments and machineries sold to Local Bodies or Public Works Department of the Union territory of Puducherry for use in Swachh Bharat Mission, subject to production of a certificate issued by the Director, Local Administration Department, Government of Puducherry or the Chief Engineer, Public Works Department, Government of Puducherry, as the case may be, in the form as may be notified by the Government." ;

(b) after the existing Serial Number 31, the following shall be inserted, namely,-

"31A. Helmets";

(c) after the existing Serial Number 43A, the following shall be inserted, namely,-

"43B. Power tillers sold to farmers of the Union territory of Puducherry, subject to production of a certified copy of the Identity Book issued to the farmer by the Department of Agriculture, Government of Puducherry".

STATEMENT OF OBJECTS AND REASONS

As per the Budget 2016-17 announcements, 'Swachh Bharat equipments' sold to Local Administration Department, Government of Puducherry and Public Works Department, Government of Puducherry, Helmets and Power tillers sold to the registered farmers of the Union territory of Puducherry were exempted from levy of tax under the Puducherry Value Added Tax Act, 2007, by amending the First schedule appended to the said Act through a notification issued under sub-section (1) of section 75 of the said Act.

2. As per sub-section (2) of section 75 of the said Act, a Bill needs to be introduced in the Legislative Assembly of Puducherry to give effect to the amendment of the First schedule as specified in the notification. The abovesaid notification is proposed to be replaced. For the abovesaid purpose, a Bill titled "The Puducherry Value Added Tax (Amendment) Bill, 2017" is proposed to be enacted.

3. The Bill seeks to achieve the above objects.

V. NARAYANASAMY,
Chief Minister.

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

(Copy of the Letter No. 1-52/CM/2016, dated 19-1-2017 from the Hon'ble Chief Minister Thiru V. Narayanasamy 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 (Amendment) Bill, 2017 providing for exemption from the levy of Value Added Tax in the Union Territory, 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.

A. VINCENT RAYAR,
Secretary,
Legislative Assembly Secretariat.
