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Part IV—Section 4

CENTRAL ACTS AND ORDINANCES

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MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 1st July, 2017 / Ashadha 10, 1939 (Saka)

THE PUNJAB MUNICIPAL CORPORATION LAW (EXTENSION TO CHANDIGARH)
AMENDMENT ORDINANCE, 2017

No. 2 OF 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

An Ordinance further to amend the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994.

WHEREAS the goods and services tax is to be introduced in the country with effect from 1st July, 2017;

AND WHEREAS entertainment tax and entertainment duty have been levied by the Central Government in the Union territory of Chandigarh under the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994;

AND WHEREAS by the Constitution (One Hundred and First Amendment) Act, 2016, entry 62 of List-II-State List of the Seventh Schedule to the Constitution has been amended to levy taxes on entertainments and amusements to the extent levied and collected by a Panchayat or Municipality or a Regional Council or a District Council;

AND WHEREAS the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, is required to be suitably amended to empower the Municipal Corporation of Chandigarh to levy and collect taxes on entertainments and amusements in light of the said amendments;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title,
and
commence-
ment.

1. (1) This Ordinance may be called the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017.

(2) It shall come into force at once.

Amendment of
section 90.

2. In the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, in section 90,—

(i) In sub-section (1),—

(a) In clause (e), the word “and” occurring at the end, shall be omitted;

(b) After clause (f), the following clauses shall be inserted, namely:—

“(g) a tax under the Punjab Entertainment Tax (Cinematograph shows) Act, 1954, as applicable to the Union territory of Chandigarh to be collected from the proprietor of the premises where a public cinematograph exhibition is held within the local area of the city; and

(h) a tax under the Punjab Entertainments Duty Act, 1955, as applicable to the Union territory of Chandigarh to be collected from every person admitted to an entertainment within the local area of the city.”;

(ii) in sub-section (6), clauses (d) and (e) shall be omitted.

PRANAB MUKHERJEE,
President.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 8th July, 2017 / Ashadha 17, 1939 (Saka)

THE CENTRAL GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ORDINANCE, 2017

No. 3 OF 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

An Ordinance to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

WHEREAS the Central Goods and Services Tax has been introduced in the whole of India except the State of Jammu and Kashmir with effect from the 22nd day of June, 2017;

AND WHEREAS the Legislative Assembly of the State of Jammu and Kashmir has passed the resolution adopting the provisions of the Constitution (One Hundred and First Amendment) Act, 2016;

AND WHEREAS the Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 has been issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir;

AND WHEREAS the State of Jammu and Kashmir has proposed to implement the integrated goods and services tax in the said State with effect from the 8th day of July, 2017;

AND WHEREAS the provisions of the Integrated Goods and Services Tax Act, 2017 are required to be extended to the State of Jammu and Kashmir;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) This Ordinance may be called the integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017.

Short title and commencement.

(2) It shall come into force at once.

2. (1) The Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications Schemes and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

Extension and amendment of the Central Goods and Services Tax Act, 2017.

(2) With effect from the date of commencement of this Ordinance, in the principal Act, in section 1, in sub-section (2), the words "except the State of Jammu and, Kashmir" shall be omitted;

PRANAB MUKHERJEE,
President.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 8th July, 2017 / Ashadha 17, 1939 (Saka)

THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ORDINANCE, 2017

No. 4 OF 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India

An Ordinance to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

WHEREAS the Integrated Goods and Services Tax has been introduced in the whole of India except the State of Jammu and Kashmir with effect from the 22nd day of June, 2017;

AND WHEREAS the Legislative Assembly of the State of Jammu and Kashmir has passed the resolution adopting the provisions of the Constitution (One Hundred and First Amendment) Act, 2016;

AND WHEREAS Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 has been issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir,

AND WHEREAS the State of Jammu and Kashmir has proposed to implement the goods and services tax in the said State with effect from the 8th day of July, 2017;

AND WHEREAS the provisions of the Central Goods and Services Tax Act, 2017 are required to be extended to the State of Jammu and Kashmir;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action:

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017.

(2) It shall come into force at once.

2. (1) The Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

(2) With effect from the date of commencement of this Ordinance, in the principal Act,-

(a) in section 1, in sub-section (2), the words "except the State of Jammu and Kashmir" shall be omitted;

(b) in section 22, in the Explanation, in clause (iii), after the word "Constitution" the words "except the State of Jammu and Kashmir" shall be inserted;

(c) in section 109, in sub-section (6),-

(i) after the words "each State or Union territory", the words "except for the State of Jammu and Kashmir" shall be inserted;

(ii) in the first proviso, for the words "Provided that", the following shall be substituted, namely:-

"Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate

Short title and commencement.

Extension and amendment of the Central Goods and Services Tax Act, 2017.

Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided further that”;

(iii) in the second proviso, for the words “Provided further that”, the words “Provided also that” shall be substituted.

PRANAB MUKHERJEE,
President.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 2nd September, 2017 / Bhadra 11, 1939 (Saka)

THE GOODS AND SERVICES TAX (COMPENSATION TO STATES)
AMENDMENT ORDINANCE, 2017

No. 5 OF 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

An Ordinance to amend the Goods and Services Tax (Compensation to States) Act, 2017.

WHEREAS Parliament is not in session and the President is satisfied that the circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:

1. (1) This Ordinance may be called the Goods and Services Tax (Compensation to States) Amendment Ordinance, 2017.

Short title and commencement.

(2) It shall come into force at once.

13 of 2017.

2. (1) In the Goods and Services Tax (Compensation to States) Act, 2017, in the Schedule,—

Amendment to Schedule.

(i) after serial number 4 and the entries relating thereto, the following serial number shall be inserted, namely:—

(1)	(2)	(3)	(4)
"4A	Motor Vehicles for the transport of not more than thirteen persons, including the driver.	8702 10, 8702 20, 8702 30 or 8702 90	Twenty-five per cent. <i>ad valorem</i> ."

(ii) against serial number 5, for the entry in column (4), the entry "Twenty-five per cent. *ad valorem*" shall be substituted.

RAM NATH KOVIND,
President.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*