



Registered with the Registrar  
of Newspapers for India  
under No. 10410

# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry The Gazette of Puducherry

### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

EXTRAORDINARY

அதிகாரம் பெற்ற  
வெளியீடு

Publiée par  
Autorité

Published by  
Authority

|          |             |              |        |               |                       |
|----------|-------------|--------------|--------|---------------|-----------------------|
| எண்      | புதுச்சேரி  | வியாழக்கிழமை | 2025 ஞ | செப்டம்பர் மீ | 18 உ                  |
| No. } 98 | Poudouchéry | Jeudi        | 18     | Septembre     | 2025 (27 Bhadra 1947) |
| No. }    | Puducherry  | Thursday     | 18th   | September     | 2025                  |

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 9, Puducherry, dated 18th September 2025)

#### NOTIFICATION

No. 13/2025-Puducherry GST (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further Amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 21/2018-Puducherry GST (Rate), dated 27th July, 2018, published in the Gazette of Puducherry, Extraordinary Part-I, No. 105, dated 27th July, 2018, namely:—

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

| S. No. | Chapter, Heading, Sub-heading or Tariff item                              | Description of Goods                                                                                                                                                                                                                                                                                                                                                                                | Rate  |
|--------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| (1)    | (2)                                                                       | (3)                                                                                                                                                                                                                                                                                                                                                                                                 | (4)   |
| 1.     | 3406                                                                      | Handcrafted candles                                                                                                                                                                                                                                                                                                                                                                                 | 2.5 % |
| 2.     | 4202 22,<br>4202 29,<br>4202 31 10,<br>4202 31 90,<br>4202 32,<br>4202 39 | Handbags including pouches and purses; jewellery box                                                                                                                                                                                                                                                                                                                                                | 2.5 % |
| 3.     | 4416,<br>4421 99 90                                                       | Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)                                                                                                                                                                                                                                                                                              | 2.5 % |
| 4.     | 4414                                                                      | Wooden frames for painting, photographs, mirrors, etc.                                                                                                                                                                                                                                                                                                                                              | 2.5 % |
| 5.     | 4420                                                                      | Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)                                                                                                                                                                                                                                    | 2.5 % |
| 6.     | 4503 90 90<br>4504 90                                                     | Art ware of cork (including articles of sholapith)                                                                                                                                                                                                                                                                                                                                                  | 2.5 % |
| 7.     | 4601 and<br>4602                                                          | Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat] | 2.5 % |
| 8.     | 4802                                                                      | Hand-made paper and paperboard                                                                                                                                                                                                                                                                                                                                                                      | 2.5 % |
| 9.     | 4823                                                                      | Articles made of paper mache                                                                                                                                                                                                                                                                                                                                                                        | 2.5%  |
| 10.    | 5607, 5609                                                                | Coir articles                                                                                                                                                                                                                                                                                                                                                                                       | 2.5%  |
| 11.    | 5609 00 20,<br>5609 00 90                                                 | Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps                                                                                                                                                                                                                                                                                  | 2.5%  |
| 12.    | 57                                                                        | Handmade carpets and other handmade textile floor coverings (including namda/gabba)                                                                                                                                                                                                                                                                                                                 | 2.5 % |
| 13.    | 5804 30 00                                                                | Handmade lace                                                                                                                                                                                                                                                                                                                                                                                       | 2.5 % |
| 14.    | 5805                                                                      | Hand-woven tapestries                                                                                                                                                                                                                                                                                                                                                                               | 2.5 % |
| 15.    | 5808 10                                                                   | Hand-made braids and ornamental trimming in the piece                                                                                                                                                                                                                                                                                                                                               | 2.5 % |

|     |                          |                                                                                                                                                                                                                                                                        |       |
|-----|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 16. | 5810                     | Hand embroidered articles                                                                                                                                                                                                                                              | 2.5 % |
| 17. | 6117, 6214               | Handmade/hand embroidered shawls                                                                                                                                                                                                                                       | 2.5 % |
| 18. | 6802                     | Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)                                                                                                                                                             | 2.5 % |
| 19. | 6815 99 90               | Stone art ware, stone inlay work                                                                                                                                                                                                                                       | 2.5 % |
| 20. | 6912 00 10<br>6912 00 20 | Tableware and kitchenware of clay and terracotta, other clay articles                                                                                                                                                                                                  | 2.5%  |
| 21. | 6913 90 00               | Statuettes & other ornamental ceramic articles (incl. blue potteries)                                                                                                                                                                                                  | 2.5 % |
| 22. | 7009 92 00               | Ornamental framed mirrors                                                                                                                                                                                                                                              | 2.5 % |
| 23. | 7018 10                  | Bangles, beads and small ware                                                                                                                                                                                                                                          | 2.5%  |
| 24. | 7018 90 10               | Glass statues [other than those of crystal]                                                                                                                                                                                                                            | 2.5 % |
| 25. | 7020 00 90               | Glass art ware [ incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]                                                                                                                                                                                       | 2.5 % |
| 26. | 7113 11 10               | Silver filigree work                                                                                                                                                                                                                                                   | 1.5 % |
| 27. | 7117                     | Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)                                                                                                                                                                              | 1.5 % |
| 28. | 7326 90 99               | Artware of iron                                                                                                                                                                                                                                                        | 2.5 % |
| 29. | 7419 80                  | Artware of brass, copper/copper alloys, electro plated with nickel/silver                                                                                                                                                                                              | 2.5 % |
| 30. | 7616 99 90               | Aluminium art ware                                                                                                                                                                                                                                                     | 2.5 % |
| 31. | 8306                     | Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali) | 2.5 % |
| 32. | 9405 10                  | Handcrafted lamps (including Panchloga lamp)                                                                                                                                                                                                                           | 2.5 % |
| 33. | 9401 50,<br>9403 80      | Furniture of bamboo, rattan, and cane                                                                                                                                                                                                                                  | 2.5 % |
| 34. | 9503                     | Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)                                                                                                                                  | 2.5 % |
| 35. | 9504                     | Ganjifa card                                                                                                                                                                                                                                                           | 2.5 % |
| 36. | 9601                     | Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material                                                                                                                                     | 2.5 % |
| 37. | 9602                     | Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)                                                                        | 2.5 % |

|     |      |                                                                                                                                           |       |
|-----|------|-------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 38. | 9701 | Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.) | 2.5 % |
| 39. | 9703 | Original sculptures and statuary, in metal, stone, or any other material                                                                  | 2.5 % |

2. This notification shall come into force on the 22<sup>nd</sup> day of September, 2025.

(By order of the Lieutenant-Governor)

**YASIN M. CHOUDHARY, I.A.S.,**  
Secretary-cum-Commissioner (ST).