

[TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY]

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No.F3 (37)/Fin (Rev-1)/2017-18/DS-VI/ 703

Dated: 06/11/17

Notification No. 24/2017- State Tax (Rate)


No.F3(37)/Fin/(Rev-1)/2017-18 - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Delhi, in the Department of Finance (Revenue-1), No.11/2017- State Tax (Rate), dated the 30thJune, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No.F3 (15)/Fin (Rev-1)/2017-18/DS-VI/381 dated the 30thJune, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -- (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Delhi Goods and Services Tax Act, 2017.	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-".

This notification shall come into force with effect from the 21st day of September, 2017.

By order and in the name of
the Lt. Governor of National
Capital Territory of Delhi


(A.K. Singh)
Dy. Secretary VI (Finance)

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
5. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Guard File.
- ✓ 11. Website



(A.K. Singh)

Dy. Secretary VI (Finance)

Note:-The principal notification was published in the Gazette of Delhi, Extraordinary, vide notification no. 11/2017 - State Tax (Rate), dated the 30th June, 2017, vide number No.F3 (15)/Fin (Rev-I)/2017-18/DS-VI/381 dated the 30th June, 2017 and was last amended by notification no. 20/2017-State Tax (Rate) dated the 6th September, 2017 vide number No.F3(27)/Fin(Rev-I)/2017-18/DS-VI/585 dated the 6th September, 2017.