

**(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(42)/Fin(Rev-I)/2017-18/DS-VI/ 747

Dated: 23/11/2017

**Notification No.49/2017 – State Tax**


No.F3(42)/Fin(Rev-I)/2017-18/ - In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Delhi Goods and Services Tax Rules, 2017 read with notification No. 48/2017 – State Tax, dated the 23<sup>rd</sup> November, 2017 issued by the Finance Department, the Lt. Governor of the National Capital Territory of Delhi, hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

This notification shall be deemed to have come into force from the 18<sup>th</sup> day of October, 2017.

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

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

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Dated: 23/11/2017

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, 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. Website
11. Guard File.



(A. K. Singh)

Dy. Secretary VI (Finance)