

[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 (45)/Fin (Rev-I)/2017-18/DS-VI/ 749 Dated: 24/11/ 2017

Notification No. 32/2017- State Tax (Rate)

No.F3 (45)/Fin/(Rev-I)/2017-18/ - In exercise of the powers conferred by sub-section (1) of section 11 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Delhi, in the Department of Finance (Revenue-1), No.12/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No.F3 (15)/Fin/(Rev-I)/2017-18/DS-VI/380, dated the 30th June, 2017, namely:-

(i) in the Table, -

(a) in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;

(b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

(c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"21A	Heading 9965	Services provided by a goods transport agency to an unregistered person, including an unregistered casual	Nil	Nil";

	or Heading 9967	taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
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(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -
 (i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out any
function entrusted to a Municipality under article 243 W of the Constitution or to a
Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a
society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a
function entrusted by the Central Government, State Government, Union Territory or
a local authority."

This notification shall come into force with effect from the 13th day of October, 2017.

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


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

Note: -The principal notification was published in the Gazette of Delhi, Extraordinary, vide
notification No. 12/2017 - State Tax (Rate), dated the 30th June, 2017, vide number No.F3
(15)/Fin/ (Rev-I)/2017-18/DS-VI/380, dated the 30th June, 2017 and was last amended by
notification No. 30/2017-State Tax (Rate) dated the 23rd November, 2017 vide number
No.F3 (43)/Fin/ (Rev-I)/2017-18/DS-VI/743, dated the 23rd November, 2017.

No.F3 (45)/Fin (Rev-I)/2017-18/DS-VI/749 Dated: 24/11/ 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, 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)