

[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 (50)/Fin (Rev-I)/2017-18/DS-VI/ 756

Dated: 27-11-2017

**Notification No. 37/2017- State Tax (Rate)**

No.F3 (50)/Fin/(Rev-I)/2017-18/DS-VI/- In exercise of the powers conferred by sub-section (1) of section 9 of 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, hereby notifies the State Tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**TABLE**

| <b>Sl. No.</b> | <b>Chapter, Heading, Sub-heading or Tariff item</b> | <b>Description of Goods</b> | <b>Rate</b>  | <b>Condition No.</b> |
|----------------|---|-----------------------------|--|----------------------|
| <b>(1)</b>     | <b>(2)</b>  | <b>(3)</b>                  | <b>(4)</b>   | <b>(5)</b>           |
| 1.             | 87  | Motor Vehicles              | 65% of State tax applicable otherwise on such goods under Notification No.1/2017-State Tax (Rate) dated, 30 <sup>th</sup> June, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide No.F3 (15)/Fin/(Rev-I)/2017-18/DS-VI/382 dated the 30 <sup>th</sup> June, 2017. | 1                    |
| 2.             | 87  | Motor Vehicles              | 65% of State tax applicable otherwise on such goods under Notification No.1/2017-State Tax (Rate) dated, 30 <sup>th</sup> June, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide No.F3 (15)/Fin/(Rev-I)/2017-18/DS-VI/382 dated the 30 <sup>th</sup> June, 2017. | 2                    |

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -


- (i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

| Condition No. | Condition   |
|---------------|---|
| 1.            | The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017  |
| 2.            | i. The supplier of Motor Vehicle is a registered person.<br>ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles |

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)


No.F3 (50)/Fin (Rev-I)/2017-18/DS-VI/756

Dated: 27 - 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)