

**(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(58)/Fin(Rev-I)/2017-18/ DS-VI/ 764

Dated: 27/11/ 2017

Notification No.51/2017 – State Tax

No.F3(58)/Fin(Rev-I)/2017-18/ - In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of the National Capital Territory of Delhi, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Eleventh Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from the 28th day of October, 2017.

2. In the Delhi Goods and Services Tax Rules, 2017, -

(i) in rule 24, in sub-rule (4), for the words, figures and letters “on or before 31st October, 2017”, the words, figures and letters “on or before 31st December, 2017” shall be substituted;

(ii) in rule 45, in sub-rule (3), after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.” shall be inserted;

(iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:-
“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”;

(iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”

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


(A. K. Singh)

Dy. Secretary VI (Finance)

Note :- The principal rules were published in Delhi Gazette, Extraordinary, Part-IV, dated 22nd June, 2017 vide Notification No.F.3(10)/Fin.(Rev.-I)/2017-18/DS-VI/342 dated 22.06.2017 and last amended vide Notification No.47/2017-State Tax dated 23.11.2017.

No.F3(58)/Fin(Rev-I)/2017-18/ DS-VI/764

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, 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)