

[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 (68)/Fin (Rev-1)/2017-18/DS-VI/78/

Dated: 11/12/ 2017

**Notification No.39/2017 - State Tax**

No.F3(68)/Fin/(Rev-1)/2017-18/- In exercise of the powers conferred by sub-section (1) of section 6 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) (hereafter in this notification referred to as "Delhi GST Act"), on the recommendations of the Council, the Lt. Governor of National Capital Territory of Delhi, hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Delhi GST Act read with the rules made there under, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

This notification shall come into force with effect from the 13<sup>th</sup> 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)**

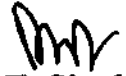
No.F3 (68)/Fin (Rev-1)/2017-18/DS-VI/78/

Dated: 01/12/2017

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)**