

[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 (66)/Fin (Rev-I)/2017-18/DS-VI/782

Dated: 11/12/17

**THE DELHI GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)  
ORDER, 2017**

**Order No.01/2017 – State Tax**

Whereas, certain difficulties have arisen in giving effect to the provisions of the Delhi Goods and Services Tax Act, 2017, (Delhi Act 03 of 2017) hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Lt. Governor of National Capital Territory of Delhi, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Delhi Goods and Services Tax (Removal of Difficulties) Order, 2017.


2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.


3. This order shall come into force 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)

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)**