

(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. F.3(47)/Fin.(Rev-I)/2019-20/DS-VI/610

Dated: 12/12/19

Notification No. 53/2018 – State Tax

No. F.3(47)/Fin.(Rev-I)/2019-20/ - In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of 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, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Delhi Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10). the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of National Capital Territory of Delhi, Department of Finance, notification No. 48/2017-State Tax, dated the 23rd November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(42)/Fin.(Rev-I)/2017-18/DS-VI/746 dated the 23rd November, 2017 or notification No. 40/2017-State Tax (Rate) dated the 27th November, 2017, published in the Gazette of Delhi, Extraordinary Part IV, vide No. F.3(57)/Fin.(Rev-I)/2017-18/DS-VI/763 dated the 27th November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”

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


(A.K. Singh)

Dy. Secretary VI (Finance)

No. F.3(47)/Fin.(Rev-I)/2019-20/DS-VI/ 6/0

Dated: 12/12/19

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
2. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
3. The Secretary (GAD), Government of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
4. The Additional Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
5. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
6. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
7. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New 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)

Note :- The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification dated the 22nd June, 2017, published vide No.F.3(10)/Fin.(Rev-I)/2017-18/DS-VI/342, dated the 22nd June, 2017 and last amended vide notification No. 49/2018-State Tax, dated the 6th September, 2019, published vide F.3(20)/Fin.(Rev-I)/2019-20/DS-VI/415 dated the 6th September, 2019.