

(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(8)/Fin (Rev-I)/2018-19/ DS-VI/370

Dated: 02/09/19

Notification No. 13/2018- State Tax (Rate)

No. F.3 (8)/Fin (Rev-I)/2018-19/ - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-I), No.11/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide noF.3(15)/Fin(Rev-I)/2017-18/DS-VI/ 381, dated the 30th June, 2017, namely:-

In the said notification, in the Table, -

(i) against serial number 7, in column (3)-

a. for item (i), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent; <u>Explanation 1:</u> This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional. <u>Explanation 2:</u> This item excludes the supplies covered</p>	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

<p>under the item. 7 (v). <u>Explanation 3:</u>“declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>		
<p>(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;</p>

(b) in items (ii), (vi) and (viii),-

- A. for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;
- B. the Explanation shall be omitted;

(c) for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
<p>“(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.</p>	9	-”;

(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
<p>“(vi) Multimodal transportation of goods. <u>Explanation.</u> - (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods</p>	6	-


by a multimodal transporter; (b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea; (c) "multimodal transporter" means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight, and (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.		
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-".

(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"22	Heading 9984 (Telecommunications, broadcasting and information supply services.)	(i) Supply consisting only of e-book <i>Explanation.-</i> For the purposes of this notification, "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-".

2. This notification shall be deemed to have come into force with effect from the 27th day of July, 2018.

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.F3(8)/Fin(Rev-I)/2018-19/DS-VI/ 370

Dated: 02/07/19

Copy forwarded for information to:-

1. The Addl. Chief Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, Delhi

2. The Principal Secretary (GAD), Government of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
3. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
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.
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(A.K. Singh)
Dy. Secretary VI (Finance)

Note: - The principal notification No.11/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide noF.3(15)/Fin(Rev-I)/2017-18/DS-VI/381 dated 30th June, 2017 and last amended vide notification No.1/2018-State Tax (Rate), dated the 23th Feb, 2018, published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(85)/Fin.(Rev-I)/2017-18/DS-VI/97 dated 23th Feb, 2018.