

(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 (6) /Fin (Rev-I)/2019-20/ DS-VI/ 372

Dated: 02/07/19

Notification No. 15/2018- State Tax (Rate)

No. F.3(6) /Fin (Rev-I)/2019-20/- In exercise of the powers conferred by sub-section (3) of section 9 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, hereby makes the following further amendments in the notification of the Government of NCT of Delhi, in the Department of Finance (Revenue-1), No.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(15)/Fin.(Rev-I)/2017-18/DS-VI/379 dated 30th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank/ non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.";

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'

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. F.3 (6)/Fin (Rev-I)/2019-20/ DS-VI/ 372

Dated: 02/09/19

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.
11. ✓ Website.


(A.K. Singh)

Dy. Secretary VI (Finance)

Note: - The principal notification No.13/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(15)/Fin.(Rev-I)/2017-18/DS-VI/379 dated 30th June, 2017 and last amended vide notification No. 03/2018-State Tax (Rate), dated the 23rd Feb, 2018, published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(91)/Fin.(Rev-I)/2017-18/DS-VI/98 dated 23rd Feb, 2018.