

(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)/2019-20/ DS-VI/ 374

Dated: 02/07/19

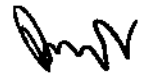
Notification No. 17/2018- State Tax (Rate)

No. F.3(8)/Fin(Rev-I)/2019-20/- In exercise of the powers conferred by sub-section (3) of section 11 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 so to do for the purpose of clarifying the scope and applicability of the notification of the Government of NCT 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 no. F.3(15)/Fin.(Rev-I)/2017-18/DS-VI/381 dated 30th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term, ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

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)

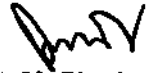
No. F.3 (8)/Fin (Rev-I)/2019-20/ DS-VI/ 374

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.
11. Website.



(A.K. Singh)

Dy. Secretary VI (Finance)

Note: - The principal notification was published in the Gazette of Delhi, Extraordinary, Part notification No.11/2017-State Tax (Rate), dated the 30th June, 2017 IV, vide no. F.3(15)/Fin.(Rev-I)/2017-18/DS-VI/381 dated 30th June, 2017 and last amended vide notification No. 01/2018-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.