

(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 (10)/Fin (Rev-I)/2019-20/ DS-VI/ 376

Dated: 02/09/19

Notification No.19/2018-State Tax (Rate)

No. F.3 (10)/Fin (Rev-I)/2019-20/- In exercise of the powers conferred by sub-section (1) 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, 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.2/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide noF.3(15)/Fin(Rev-I)/2017-18/DS-VI/ 374, dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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- (iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

"102A	2306	De-oiled rice bran  Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 <sup>th</sup> January, 2018";
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- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)".
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2. This notification shall be deemed to have come into force with effect from the 27<sup>th</sup> 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)

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.2/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide no.F.3(15)/Fin(Rev-I)/2017-18/DS-VI/374 dated 30<sup>th</sup> June, 2017 and last amended vide notification No. 7/2018-State Tax (Rate), dated the 23<sup>th</sup> Feb, 2018, published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(93)/Fin.(Rev-I)/2017-18/DS-VI/100 dated 23<sup>th</sup> Feb, 2018.