

(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 (11)/Fin (Rev-I)/2019-20/ DS-VI/ 377

Dated: 02/09/19

Notification No. 20/2018-State Tax (Rate)

No. F.3 (11)/Fin.(Rev-I)/2019-20/ - In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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.5/2017-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/ 371, dated the 30th June, 2017, namely:-

In the said notification, in the opening paragraph, the following proviso shall be inserted, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

2. This notification shall be deemed to have come into force with effect from the 26th day of July, 2018.

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

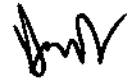

(A.K. Singh)
Dy. Secretary VI (Finance)

No. F.3 (11)/Fin (Rev-I)/2019-20/ DS-VI/ 377

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.05/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide no. vide noF.3(15)/Fin(Rev-I)/2017-18/DS-VI/371 dated 30th June, 2017 and last amended vide notification No. 44/2017-State Tax (Rate), dated the 28th November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(62)/Fin.(Rev-I)/2017-18/DS-VI/770 dated 28th November, 2017.