

(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 (14)/Fin.(Rev-I)/2019-20/DS-VI/379

Dated: 02/09/19

**Notification No. 28/2018 – State Tax**

No. F.3(14)/Fin.(Rev-I)/2019-20/- In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of National Capital Territory of Delhi hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Delhi Goods and Services Tax (Sixth Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force from the date of 19<sup>th</sup> June, 2018.

2. In the Delhi Goods and Services Tax Rules, 2017, -

- (i) in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely:-  
“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

- (ii) for rule 109A, the following shall be substituted with effect from the date of publication of this notification in the Delhi Gazette, namely:-
  - (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act, 2017 may appeal to the Special Commissioner/Additional Commissioner/Joint Commissioner where such decision or order is passed by the Deputy Commissioner/Assistant Commissioner/Goods and Service Tax Officer, within three months from the date on which the said decision or order is communicated to such person.

- (2) An officer directed under sub-section(2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act, 2017 may appeal to the Special Commissioner/Additional Commissioner/Joint Commissioner where such decision or order is passed by the Deputy Commissioner/Assistant Commissioner/Goods and Service Tax Officer, within six months from the date of communication of the said decision or order:

Provided that the Commissioner may fix the jurisdiction of the respective authority on the basis of territory or pecuniary limit or nature or class of appeals or any other basis that may be deemed appropriate by the Commissioner.

- (iii) in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:-  
 “Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

*Explanation.* - The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

- (iv) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;
- (v) after FORM GST ENR-01, the following FORM shall be inserted, namely:-

**“FORM GST ENR-02**

*[See Rule 58(1A)]*

**Application for obtaining unique common enrolment number**

*[Only for transporters registered in more than one State or Union Territory having the same PAN]*

1.	(a) Legal name	
	(b) PAN	

**2. Details of registrations having the same PAN**

Sl. No	GSTIN	Trade Name	State/UT

3. **Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

Name of Authorised Signatory

.....

Date:

Designation/Status.....

**For office use --**

Enrolment no. -

Date -

..”

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



(A.K. Singh)

Dy. Secretary VI (Finance)

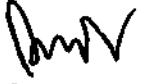
No. F.3 (14)/Fin.(Rev-I)/2019-20/DS-VI/379

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.

- ✓ 1. Website.  
12. Guard File.

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

Note:- The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, *vide* No.F3(10)/Fin(Rev-I)/2017-18/DS-VI/342 dated the 22<sup>nd</sup> June, 2017 and last amended *vide* notification No.26/2018-State Tax, dated the 2<sup>nd</sup> September, 2019, published *vide* number F3(13)/Fin(Rev-I)/2019-20/DS-VI/378 dated the 2<sup>nd</sup> September, 2019.