

(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 (23)/Fin (Rev-I)/2019-20/ DS-VI/ 383**

**Dated: 02/09/19**

**Notification No. 23/2018 – State Tax (Rate)**

No. F.3 (23)/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 National Capital Territory of Delhi, in the Department of Finance (Revenue-I) No.12/2017- 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/380, dated the 30<sup>th</sup> June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*"Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory must have 50 percent ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."*

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of September, 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 (23)/Fin (Rev-I)/2019-20/ DS-VI/ 383**

**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.12/2017-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/380 dated 30<sup>th</sup> June, 2017 and was last amended vide notification No. 14/2018-State Tax (Rate), dated 02.09.2019, vide no. F.3(5)/Fin.(Rev-I)/2019-20/DS-VI/371 dated 02.09.2019.