

(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(26)/Fin(Rev-I)/2019-20/DS-VI/ 391

Dated: 03/09/19

**Notification No. 26/2018 – State Tax (Rate)**

No. F.3(26)/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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person ( herein referred to as "recipient"), from the whole of the State Tax leviable thereon, under section 9 of the Delhi Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency
- (iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of State Tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. -for the purpose of this notification,-

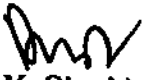
- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide notification no. 41/2015-2020, dated the 05<sup>th</sup> December, 2017 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 3813, dated the 05<sup>th</sup> December, 2017;
- (b) "Handbook of Procedures" means the Handbook of Procedure, notified by Government of India in the Ministry of Commerce and Industry vide Public Notice No. 43/2015-2020, dated the 05<sup>th</sup> December, 2017 published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F.No.01/94/180/333/AM 15/PC, dated the 05<sup>th</sup> December, 2017;

(c) "Nominated Agency" means entities mentioned in List 34 of Notification No. 50/2017-Customs dated the 30<sup>th</sup> June 2017 published in the Gazette of India, Extraordinary, Part-II, Section-3 sub section-(i), vide, number G.S.R 785(E), dated the 30<sup>th</sup> June, 2017;

(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall come into force on the 1<sup>st</sup> January, 2019.

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

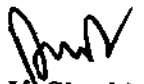
  
(A.K. Singh)  
Dy. Secretary VI (Finance)

No. F.3(26)/Fin(Rev-I)/2019-20/DS-VII 391

Dated: 03/07/19

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)