

( TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE, EXTRAORDINARY)

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-I) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No. F.3 (29)/Fin(Rev-I)/2019-20/DS-VI/ 394

Dated: 03/09/19

**THE DELHI GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)  
ORDER, 2018**

**Order No.1/2018 – State Tax**

WHEREAS, sub-section (1) of section 44 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, the electronic system to be developed is at the advanced stage and is likely to be made operational by the 31<sup>st</sup> January, 2019 as a result whereof, the said annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Delhi Goods and Services Tax Act, 2017, the Lt.Governor of National Capital Territory of Delhi, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—


1. Short title.—This Order may be called the Delhi Goods and Services Tax (Removal of Difficulties) Order, 2018.

2. In section 44 of the Delhi Goods and Services Tax Act, 2017, after sub-section (2), the following Explanation shall be inserted, namely:—

*“Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 shall be furnished on or before the 31<sup>st</sup> March, 2019.”*

2. This order shall come into force with effect from the 11<sup>th</sup> day of December, 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)

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Dated: 03/09/19

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)