

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No. F.3 (31)/Fin(Rev-1)/2019-20/DS-VI/ 396

Dated: 03/09/19

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

Order No.4/2018-State Tax

No. F.3(31)/Fin(Rev-1)/2019-20 /- WHEREAS, sub-section (4) of section 52 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 operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-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 (Fourth Removal of Difficulties) Order, 2018.
2. In section 52 of the Delhi Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“Explanation: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

2. This order shall come into force with effect from the 31st 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)

No. F.3 (31)/Fin(Rcv-1)/2019-20/DS-VI/ 396

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)