

(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(36)/Fin(Rev-I)/2019-20/DS-VI/ 899

Dated: 03/09/19

**Notification No.76/2018 – State Tax**

No. F.3(36)/Fin (Rev-I)/2019-20/ - In exercise of the powers conferred by section 128 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017)(hereafter in this notification referred to as the said Act), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, and in supersession of the notification of the Government of National Capital Territory of Delhi in the Department of Finance(Revenue-1) No.28/2017 – State Tax, dated the 27<sup>th</sup> September, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3 (28 )/Fin (Rev-I)/2017-18/ DS-VI/631, dated the 27<sup>th</sup> September, 2017, notification of the Government of National Capital Territory of Delhi in the Department of Finance (Revenue-1) No.50/2017 – State Tax, dated the 27<sup>th</sup> November, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3 (55 )/Fin (Rev-I)/2017-18/ DS-VI/761, dated the 27<sup>th</sup> November, 2017 and notification of the Government of National Capital Territory of Delhi in the Department of Finance (Revenue-1) No.64/2017 – State Tax, dated the 12<sup>th</sup> December, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3 (71 )/Fin (Rev-I)/2017-18/ DS-VI/809, dated the 12<sup>th</sup> December, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22<sup>nd</sup> December, 2018 to 31<sup>st</sup> March, 2019.

(2) This notification shall come into force with effect from 31<sup>st</sup> 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(36)/Fin(Rev-I)/2019-20/DS-VII 399

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)