

(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 (43)/Fin (Rev-1)/2019-20/ DS-VII/406

Dated: 03.12.2019

Notification No. 01/2019 – State Tax

No. F.3 (43)/Fin (Rev-1)/ 2019-20/ - In exercise of the powers conferred by section 147 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, hereby makes the following amendment in the notification of the Government of National Capital Territory of Delhi in the Department of Finance (Revenue-1) No. 48/2017-State Tax dated the 23<sup>rd</sup> November, 2017 published in the Gazette of Delhi, Extraordinary, Part IV *vide* number No. F.3 (42)/Fin (Rev-1)/2017-18/ DS-VI/746 dated the 23<sup>rd</sup> November, 2017, namely:-

In the said notification,

(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -


"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply.;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.";

(ii) In the Explanation against serial number 1 the words "on pre-import basis" shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 15<sup>th</sup> day of 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)

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. 48/2017- State Tax dated 23<sup>rd</sup> November, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3 (42)/Fin (Rev-I)/2017-18/ DS-VI/746 dated the 23<sup>rd</sup> November, 2017.