

(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 (45)/Fin (Rev-I)/2019-20/ DS-VI/ 408

Dated: 03/09/19

**Notification No. 11/2019 – State Tax**

No. F.3 (45)/Fin (Rev-I)/2019-20/— In exercise of the powers conferred by section 148 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, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Delhi Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-


**Table**

<b>Sl. No.</b>	<b>Quarter for which details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing details in FORM GSTR-1</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	April – June, 2019	31 <sup>st</sup> July, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

4. This notification shall come into force on the 7<sup>th</sup> day of March, 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 (45)/Fin (Rev-I)/2019-20/ DS-VI/ 408

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)