

(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 (55)/Fin (Rev-I)/2019-20/ DS-VII/412**

**Dated: 05/9/19**

**Notification No. 27/2018 – State Tax**

No. F.3(55)/Fin(Rev-I)/2019-20/ - In exercise of the powers conferred by sub-section (8) of section 67 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereinafter referred to as the said Act), the Lt. Governor of National Capital Territory of Delhi hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.


**Schedule**

- (1) Salt and hygroscopic substances
- (2) Raw (wet and salted) hides and skins
- (3) Newspapers and periodicals
- (4) Menthol, Camphor, Saffron
- (5) Re-fills for ball-point pens
- (6) Lighter fuel, including lighters with gas, not having arrangement for refilling
- (7) Cells, batteries and rechargeable batteries
- (8) Petroleum Products
- (9) Dangerous drugs and psychotropic substances
- (10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
- (11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
- (12) Fireworks
- (13) Red Sander
- (14) Sandalwood
- (15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
- (16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.

(17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

2. This notification shall be deemed to have come into force with effect from the 13<sup>th</sup> day of June, 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 (55)/Fin (Rev-I)/2019-20/ DS-VI/ 4/2

Dated: 05/9/18

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)