

(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 (53)/Fin (Rev-1)/2019-20/ DS-VI/ 422

Dated: 12/09/19

Notification No. 28/2018 – State Tax (Rate)

No. F.3 (53)/Fin (Rev-1)/2019-20/ - In exercise of the powers conferred by sub-section (1) of section 11 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-1), No.12/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide noF.3(15)/Fin(Rev-1)/2017-18/DS-VI/ 380, dated the 30th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Delhi Goods and Services Tax Act, 2017 (03 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

(c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -

“Heading 9992 or Heading 9963”;

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil”;

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-1 of the Reserve Bank of India Act, 1934(2 of 1934).”.

This notification shall be deemed to have come into force with effect from 1st 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)

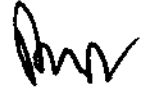
No. F.3 (53)/Fin (Rev-I)/2019-20/ DS-VI/ 422

Dated: 12/07/19

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)

Note: - The principal notification No.12/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(15)/Fin(Rev-1)/2017-18/DS-VI/380 dated 30th June, 2017 and was last amended vide notification No. 23/2018-State Tax (Rate), dated the 2nd September, 2019, vide no. F.3(23)/Fin.(Rev-1)/2019-20/DS-VI/383 dated the 2nd September, 2019.