

(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 (48)/Fin (Rev-1)/2019-20/DS-VI/423

Dated: 12/09/19

THE DELHI GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)
ORDER, 2019

Order No. 01/2019-State Tax

No. F.3 (48)/Fin (Rev-1)/2019-20/- WHEREAS, sub-section (1) of section 10 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this Order referred to as the said Act) provides that-

(i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;

(ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten per cent. of turnover in a State in the preceding financial year or five lakh rupees, whichever is higher;

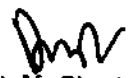
AND WHEREAS, clause (a) of sub-section (2) of section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1), if, save as otherwise provided in sub-section (1), he is not engaged in the supply of services;

AND WHEREAS, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid scheme, causing hardships to a lot of small businesses and because of that, certain difficulties have arisen in giving effect to the provisions of section 10;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Delhi Goods and Services Tax Act, 2017 and in supersession of the Delhi Goods and Services Tax (Removal of Difficulties) Order, 2017, No. 01/2017-State Tax, dated the 1st December 2017, published in the Gazette of Delhi, Extraordinary, Part-IV vide number No. F.3 (66)/Fin (Rev-1)/2017-18/ DS-VI/782, dated the 1st December 2017, except as respects things done or omitted to be done before such supersession, the Lt. Governor of National Capital Territory of Delhi, on recommendations of the Council, hereby makes the following Order, namely: —

1. Short title. —This Order may be called the Delhi Goods and Services Tax (Removal of Difficulties) Order, 2019.
 2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account-
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10;
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.
2. This order shall come into force with effect from the 01st day of February, 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 (48)/Fin (Rev-I)/2019-20/DS-VI/ 423

Dated: 12/09/19

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)