

(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(75)/Fin(Rev-I)/2019-20/DS-VI/ 512

Dated: 24/10/19

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

**Order No. 04/2019-State Tax**


No.F.3(75)/Fin(Rev-I)/2019-20/ – Whereas, sub-section (2) of section 17 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this Order referred to as the “said Act”) provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, 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 (Fourth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of para 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This order shall come into force with effect from the 1<sup>st</sup> day of April, 2019.

By order and in the name of the  
Lt. Governor of the National Capital  
Territory of Delhi

  
(A.K. Singh)  
Deputy Secretary VI (Finance)

No. F. 3(75)/Fin(Rev-I)/2019-20/DS-VI/ 5/22

Dated: 24/10/19

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)

Deputy Secretary VI (Finance)