

(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(78)/Fin(Rev-I)/2019-20/DS-VI/516

Dated: 31/10/19

Notification No 05/2019- State Tax (Rate)

No. F. 3(78)/Fin(Rev-I)/2019-20/- In exercise of the powers conferred by sub-section (3) of section 9 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi, 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.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3(15)/Fin(Rev-I)/2017-18/DS-VI/ 379, dated the 30th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.";

(ii) in the Explanation, after clause (h), the following clauses shall be inserted, namely: -

(i) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(l) "the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(m) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built."

2. This notification shall come into force with effect from the 1st of April, 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(78)/Fin(Rev-I)/2019-20/DS-VI/ 5/6

Dated: 31/10/19

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)

Dy. Secretary VI (Finance)

Note: -The principal notification No. 13/2017 - State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Delhi, Extraordinary, Part-IV, published vide No. F.3(15)/Fin.(Rev-I)/2017-18/DS-VI/379, dated the 30th June, 2017 and was last amended by notification No.29/2018 - State Tax (Rate), dated the 3rd September, 2019 vide no F.3(27)/Fin.(Rev-I)/2019-20/DS-VI/392 dated the 3rd September, 2019.