

(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

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

No. F.3(99)/Fin.(Rev-I)/2019-20/ DS-VI/ 635

Dated: 24/12/19

Order No. 08/2019-State Tax

No. F.3(99)/Fin.(Rev-I)/2019-20/ - WHEREAS, sub-section (1) of section 44 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

2. AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

3. NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Delhi Goods and Services Tax Act, 2017, the Lt. Governor of National Capital Territory of Delhi, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—


(1) Short title.—This Order may be called the Delhi Goods and Services Tax (Eighth Removal of Difficulties) Order, 2019.

(2) For the Explanation in section 44 of the Delhi Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: --

“Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020.”

4 This notification shall come into force with effect from the 14th November, 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(99)/Fin.(Rev-I)/2019-20/ DS-VI/635

Dated: 24/12/19

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
2. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
3. The Secretary (GAD), Government of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
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)