

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F.3(55)/Fin(Rev-I)/2020-21/DS-IV/135

Dated: 04/11/20

Notification No. 14/2020- State Tax

No. F.3 (55)/Fin (Rev-I)/2020-21/DS-IV/ —In exercise of the powers conferred by the sixth proviso to rule 46 of the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council, and in supersession of the notification of the National Capital Territory of Delhi in the Department of Finance, Revenue-I, No. 72/2019 – State Tax, dated the 16th July, 2020, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3 (18)/Fin (Rev-I)/2020-21/DS-IV/29, dated the 16th July, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October 2020.

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



(Manoj Kumar)
Dy. Secretary-IV (Finance)

No.F.3(55)/Fin(Rev-I)/2020-21/DS-IV/135

Dated: 04/11/20

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Principal Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
3. The Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
4. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
5. The Additional Secretary to the Hon'ble Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The Additional Secretary (Law), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
8. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
9. OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Website.
11. Guard File.



(Manoj Kumar)
Dy. Secretary-IV (Finance)