

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE, NEW DELHI-110002**

No.F3(66)/Fin(Rev-I)/2020-21/DS-IV/238

Dated: 21/12/2020

Notification No. 53/2020– State Tax

No. F.3(66)/Fin.(Rev-I)/2020-21/DS-IV/ - In exercise of the powers conferred by section 128 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 amendment in the notification of the Government of National Capital Territory of Delhi in the Department of Finance (Revenue-I), No. 4/2018– State Tax, dated the 23rd February, 2018, published in the Delhi Gazette, Extraordinary, Part IV, *vide* No. F.3 (86)/Fin (Rev-I)/2017-18/DS-VI/92, dated the 23rd February, 2018, namely:–

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:–

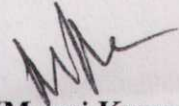
Table

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020

5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020."

2. This notification shall come into force with effect from 24th June, 2020.

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

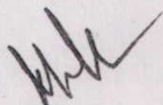

(Manoj Kumar)
Dy. Secretary IV (Finance)

No.F.3(66)/Fin(Rev-I)/2020-21/DS-IV/ 238

Dated: 21/12/2020

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)

Note: The principal notification No. 4/2018- State Tax, dated the 23rd February, 2018, was published in the Delhi Gazette, Extraordinary, Part IV, vide No. F.3 (86)/Fin (Rev-I)/2017-18/DS-VI/92, dated the 23rd February, 2018 and was last amended by notification No. 33/2020-State Tax, dated 30th September, 2020, published in the Delhi Gazette, Extraordinary, Part IV, vide No. F.3 (40)/Fin (Rev-I)/2020-21/DS-VI/106, dated 30th September, 2020.