

(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(64)/Fin(Rev-I)/2020-21/DS-IV/237

Dated: 21/12/2020

Notification No. 30/2020– State Tax

No. F.3(64)/Fin.(Rev-I)/2020-21/DS-IV/ - In exercise of the powers conferred by section 164 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 rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force with effect from 3rd April, 2020.

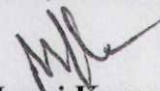
2. In the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31st day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

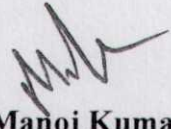
“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

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


(Manoj Kumar)
Dy. Secretary IV (Finance)

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 rules were published in the Delhi Gazette, Extraordinary, Part IV, *vide* notification dated the 22nd June, 2017, published *vide* No. F.3 (10)/Fin (Rev-I)/2017-18/DS-VI/342, dated the 22nd June, 2017 and last amended *vide* notification No. 16/2020 - State Tax, dated the 23rd October, 2020 published *vide* No.F3(27)/Fin(Rev-I)/2020-21/DS-IV/129, dated the 23rd October, 2020.