

(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(72)/Fin(Rev-I)/2020-21/DS- IV / 10

Dated: 4/11/2021

**Notification No. 57/2020 – State Tax**

No. F.3 (72)/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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of the National Capital Territory of Delhi in the Department of Finance (Revenue-I), No. 76/2018– State Tax, dated the 3<sup>rd</sup> September, 2019, published in the Delhi Gazette, Extraordinary, Part IV *vide* number F.3 (36)/Fin (Rev-I)/2019-20/DS-VI/399, dated the 3<sup>rd</sup> September, 2019, namely:–

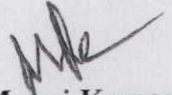
In the said notification, after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30<sup>th</sup> day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30<sup>th</sup> day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into effect from the 25<sup>th</sup> day of June, 2020.

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

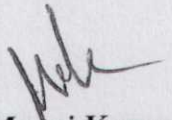
  
(Manoj Kumar)  
Dy. Secretary IV (Finance)

No.F3(72)/Fin(Rev-I)/2020-21/DS- IV / \ 0

Dated: 4 / 11 / 2021

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. 76/2018-State Tax, dated the 3<sup>rd</sup> September, 2019 was published in the Delhi Gazette, Extraordinary, Part IV *vide* number F.3 (36)/Fin (Rev-I)/2019-20/DS-VI/399, dated the 3<sup>rd</sup> September, 2019 and was last amended *vide* notification number 52/2020 – State Tax, dated the 19/11/2020, published in the Delhi Gazette, Extraordinary, Part IV *vide* number F3(59)/Fin(Rev-I)/2020-21/DS- IV /164, dated the 19/11/ 2020.