

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

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

No.F3(88)/Fin(Exp-IV)/2020-21/DS- IV 13/0

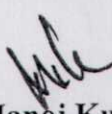
Dated: 31/3/21

Notification No 13/2020- State Tax

No. F.3(88)/Fin.(Exp-IV)/2020-21/ DS-IV/ : In exercise of the powers conferred by sub-rule (4) of rule 48 of the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred as 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 Government of National Capital Territory of Delhi in the Department of Finance, Revenue-I No. 70/2019 – State Tax, dated the 28th August, 2020, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3(33)/Fin.(Rev-I)/2020-21/DS-IV/64, dated the 28th August, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

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

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


(Manoj Kumar)

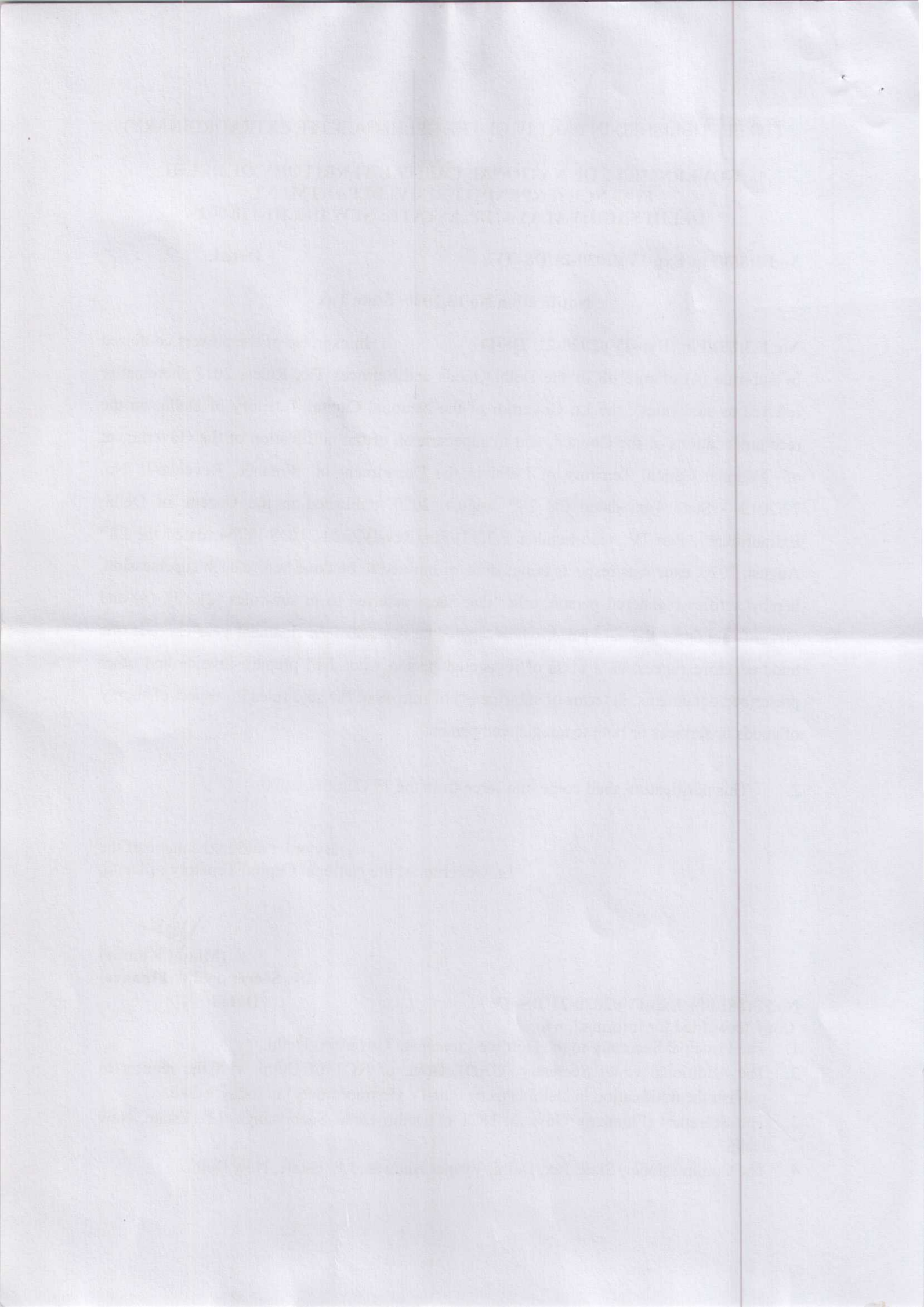
Dy. Secretary IV (Finance)

Dated: 31/3/21

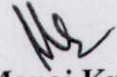
No.F3(88)/Fin(Exp-IV)/2020-21/DS- IV 13/0

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Additional Chief 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. Joint Director, State Resources Division, Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
9. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
10. OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
11. Website.
12. Guard File.



(Manoj Kumar)
Dy. Secretary IV (Finance)