

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

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

**Notification No. 02/2021– State Tax (Rate)**

**Dated: The 16<sup>th</sup> November,2021**

No. F.3(110)/Fin.(Exp-I)/2021-22/DS-I/306 - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of the National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-IV), No.11/2017- State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(15)/Fin(Rcv-I)/2017-18/DS-VI/381, dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.”;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely-


(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”



(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

By Order and in the Name of the  
Lt. Governor of the National Capital Territory of Delhi,


  
(Ravinder Kumar)  
Dy. Secretary- I (Finance)

No. F.3 (110)/Fin (Exp-I)/2021-22/DS-I/ 306

Dated: The 16<sup>th</sup> November,2021

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.

  
(Ravinder Kumar)  
Dy. Secretary- I (Finance)

Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 30<sup>th</sup> June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(15)/Fin(Rev-I)/2017-18/DS-VI/381, dated the 30<sup>th</sup> June, 2017 and was last amended by notification No. 02/2020 - State Tax (Rate), dated the 28<sup>th</sup> August, 2020 vide No. F.3 (34)/Fin.(Rev-I)/2020-21/DS-IV/65 dated the 28<sup>th</sup> August, 2020.