

(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. 03/2021– State Tax (Rate)

Dated: The 16th November, 2021

No. F.3(111)/Fin.(Exp-I)/2021-22/DS-I/- 307 In exercise of the powers conferred by 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 the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-IV), No.06/2019- State Tax (Rate), dated the 31st October, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(79)/Fin.(Rev-I)/2019-20/DS-VI/517 dated the 31st October, 2019.

In the said notification, in the first paragraph-

- (a) for the words "*in whose case the liability to*", the words "**who shall**" shall be substituted.
- (b) for the words "*shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.*", the words and symbols "**in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or date of its first occupation, whichever is earlier, falls.**" shall be substituted.

2. This notification shall come into force with effect from the 2nd 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 (111)/Fin (Exp-I)/2021-22/DS-I/ 307
Copy forwarded for information to:-

The 16th November, 2021

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. 06/2019 – State Tax (Rate), dated the 31st Oct, 2019 was published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(79)/Fin.(Rev-I)/2019-20/DS-VI/517 dated the 31st Oct, 2019.