

(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. 14/2021– State Tax

Dated: The 17th November, 2021

No. F.3(115)/Fin.(Exp-I)/2021-22/DS-I/313 -In exercise of the powers conferred by section 168A 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 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many parts of India, the Lieutenant Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies, as under,-

(i) Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of May, 2021, including for the purposes of—

- a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

But, such extension of time shall not be applicable for the compliance of the following provisions of the said Act, namely:-

- a) Chapter IV;
- b) Sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- c) Section 39, except sub-section (3), (4) and (5);
- d) Section 68, in so far as e-way bill is concerned; and
- e) Rules made under the provisions specified at clause (a) to (d) above:


Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Delhi Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 31st day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of June, 2021.

(ii) In cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of

April, 2021 to the 30th day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later.

2. This notification shall come into force with effect from the 15th day of April, 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 (115)/Fin (Exp-I)/2021-22/DS-I/ 313

Dated: The 17th 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)