

(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. 20/2021– State Tax**

**Dated: The 18<sup>th</sup> November, 2021**

**No. F.3(116)/Fin.(Exp-I)/2021-22/DS-I/ 315** - 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), the Lieutenant 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 National Capital Territory of Delhi, in the Department of Finance (Expenditure-IV), No. 04/2018– State Tax, dated the 23<sup>rd</sup> Feb, 2018, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* No. F.3(86)/Fin(Rev-I)/2017-18/DS-VI/92, dated the 23<sup>rd</sup> Feb, 2018, namely:—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

**Table**

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

**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 (116)/Fin (Exp-I)/2021-22/DS-I/ 315

Dated: The 18<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.4/2018-State Tax, dated 23<sup>rd</sup> February, 2018 was published in the Gazette of Delhi, Extraordinary, Part IV, *vide* No. F.3(86)/Fin(Rev-I)/2017-18/DS-VI/92, dated the 23<sup>rd</sup> February, 2018 and was last amended *vide* notification No. 53/2020 – State Tax, dated the 21<sup>st</sup> December, 2020, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* No. F.3 (66)/Fin(Rev-I)/2020-21/DS-IV/238, dated the 21<sup>st</sup> December, 2020.