

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

Notification No. 18/2021– State Tax

Dated: The 23rd November, 2021

No. F.3(126)/Fin.(Exp-I)/2021-22/DS-I/325— In exercise of the powers conferred by sub-section (1) of section 50 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) read with section 148 of 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 notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-IV), No. 13/2017 – State Tax, dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, published *Vide* No. F.3(14)/Fin(Rev-I)/2017-18/DS-VI/358, dated the 30th June, 2017, namely:-

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the	May, 2021

		next 15 days, and 18 per cent thereafter	
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 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 (126)/Fin (Exp-I)/2021-22/DS-I/ 325

Dated: The 23rd 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 number 13/2017 – State Tax, dated the 30th June, 2017, was published in the Gazette of Delhi, Extraordinary, Part IV, published *Vide* No. F.3(14)/Fin(Rev-I)/2017-18/DS-VI/358, dated the 30th June, 2017 and was last amended *vide* notification number 08/2021 –State Tax, dated the 17th November, 2021, published in the Gazette of Delhi, Extraordinary, Part IV, published *Vide* No. F.3(112)/Fin.(Exp-I)/2021-22/DS-I/310 , dated the 17th November, 2021.