

(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. 47/2020– State Tax

Dated: The 24th November 2021

No. F.3(128)/Fin.(Exp-I)/2021-22/DS-I/334 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), the Lieutenant Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-IV), No. 35/2020- State Tax, dated the 24th March, 2021, published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(84)/Fin.(Exp-IV)/2020-21/DS-IV/288, dated the 24th March, 2021, namely:-

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Delhi Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30st day of June, 2020.”.

2. This notification shall come into force with effect from the 31st day of May, 2020.

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


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

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
3. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
4. The Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
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. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
9. OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Guard File.
11. Website.



(Ravinder Kumar)
Dy. Secretary I (Finance)

Note: The principal notification, published in the Gazette of Delhi, Extraordinary, Part IV, No. 35/2020- State Tax, dated the 24th March, 2021 vide No. F.3(84)/Fin.(Exp-IV)/2020-21/DS-IV/288, dated the 24th March, 2021 and was last amended by notification No. 40/2020 – State Tax, dated the 20th July, 2021, published in the Gazette of Delhi, Extraordinary, Part IV vide No. F.3(104)/Fin.(Exp-IV)/2021-22/DS-IV/581, dated the 20th July, 2021.