

(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. 10/2021- State Tax (Rate)

Dated: The/0 March, 2022

No. F.3(149)/Fin.(Exp-I)/2021-22/DS-I/36 - In exercise of the powers conferred by sub-section (3) of section 9 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. 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.4/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F.3(15)/Fin(Rev-I)/2017-18/DS-VI/372, dated the 30<sup>th</sup> June, 2017, namely:-

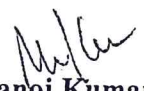
In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint ( <i>Mentha piperita</i> ); b) Of other mints : Spearmint oil ( <i>ex-mentha spicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-mentha sylvestris</i> ), Bergament oil ( <i>ex-mentha citrate</i> ).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force with effect from 1<sup>st</sup> day of October, 2021.

**Note:** - The principal notification No.04/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, was published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F.3(15)/Fin(Rev-I)/2017-18/DS-VI/372, dated the 30<sup>th</sup> June, 2017 and was last amended by Notification No. 11/2018-State Tax (Rate) dated, 27<sup>th</sup> September, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F.3(4)/Fin(Rev-I)/2018-19/DS-VI/459, dated the 27<sup>th</sup> September, 2019.

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

  
(Manoj Kumar)  
Dy. Secretary I (Finance)

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 Principal 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.



(Manoj Kumar)

Dy. Secretary I (Finance)