

(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. 16/2021-State Tax (Rate)

Dated: The 26 March, 2022

No. F.3(159)/Fin.(Exp-I)/2021-22/DS-I/ 170 - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of the National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-I) No.12/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3(15)/Fin(Rev-I)/2017-18/DS-VI/380, dated the 30th June, 2017, namely:—

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading “ Description of Services” , the words “or a Governmental authority or a Government Entity” shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading “ Description of Services “, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (iii) against serial number 15, in column (3), in the heading “ Description of Services “, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).”;


- (iv) against serial number 17, in column (3), in the heading “ Description of Services “, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022.

Note: The principal notification was published in the Gazette of Delhi, Extraordinary Part-IV, vide notification No. 12/2017 - State Tax (Rate), dated the 30th June, 2017, vide number F.3(15)/Fin(Rev-I)/2017-18/DS-VI/380, dated the 30th June, 2017 and last amended by notification No. 07/2021 - State Tax (Rate), dated the 10th March, 2022 vide number F.3(151)/Fin.(Exp-I)/2021-22/DS-I/138, dated the 10th March, 2022.

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


(Manoj Kumar)
Dy. Secretary I (Finance)

No. F.3(159)/Fin.(Exp-I)/2021-22/DS-I/170

Dated: The 16 March, 2022

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)