

(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. 17/2021-State Tax (Rate)

Dated: The 6th March, 2022

No. F.3(160)/Fin.(Exp-I)/2021-22/DS-I/777 - In exercise of the powers conferred by sub-section (5) of section 9 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of the National Capital Territory of Delhi, 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.17/2017- 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/375 dated the 30th June, 2017, namely:-

1. In the notification,-

(i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures, “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

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

Note:-The principal notification was published in the Gazette of Delhi, Extraordinary, Part IV, vide notification No. 17/2017 –State Tax (Rate), dated the 30th June, 2017, vide number F.3(15)/Fin(Rev-I)/2017-18/DS-VI/375 dated the 30th June, 2017 and last amended by notification No. 23/2017 - State Tax (Rate), dated the 6th September, 2017 vide number F3(27)/Fin(Rev-I)/2017-18/DS-VI/588, dated the 6th September, 2017.

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(16c)/Fin.(Exp-I)/2021-22/DS-I/177

Dated: The 6th 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 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)