

(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. 37/2021-State Tax

Dated: The 16 March, 2022

No. F.3(161)/Fin.(Exp-I)/2021-22/DS-I//72 - In exercise of the powers conferred by section 164 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 rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.** -(1) These rules may be called the Delhi Goods and Services Tax (Ninth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force with effect from 1st December, 2021.

2. In the Delhi Goods and Services Tax Rules, 2017, —

(i) in rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.

(ii) in **FORM GST DRC-03**, —

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;

(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;


(c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;

(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

"Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
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Note: The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification No. 3/2017-State Tax, dated the 22nd June, 2017, published vide number F3(10)/Fin(Rev-I)/2017-18/DS-VI/342, dated the 22nd June, 2017 and were last amended vide notification No. 35/2021 -State Tax, dated the 17th January, 2022 vide number F.3(142)/Fin.(Exp-I)/2021-22/DS-I/33, dated the 17th January, 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(161)/Fin.(Exp-I)/2021-22/DS-I/172

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 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)