

(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. 19/2021-State Tax (Rate)

Dated: The ²⁻² March, 2022

No. F.3(165)/Fin.(Exp-I)/2021-22/DS-I/197 -In exercise of the powers conferred by sub-sections (1) of section 11 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 further amendments in the notification of this Government in the Department of Finance (Expenditure-I), No. 2/2017-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/374, dated the 30th June, 2017, namely :-

In the said notification, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry "0303,0304,0305,0306,0307,0308,0309" shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -


"97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";
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- (v) S. No. 101 and the entries relating thereto shall be omitted;
- (vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

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

Note: - The principal notification No. 02/2017-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/374, dated the 30th June, 2017 and last amended vide Notification No. 09/2021-State Tax (Rate) dated the 6th January, 2022, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3(144)/Fin.(Exp-I)/2021-22/DS-I/14, dated the 6th January, 2022.

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

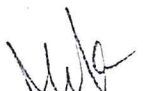

(Manoj Kumar)
Dy. Secretary I (Finance)

No. F.3(165)/Fin.(Exp-I)/2021-22/DS-I/197

²²
Dated: The 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)