## (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. 21/2021-State Tax (Rate)

Dated: The 23 March, 2022

No. F.3(167)/Fin.(Exp-I)/2021-22/DS-I/205 In exercise of the powers conferred by subsection (1) of section 9 and sub-section (5) of section 15 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of the National Capital Territory of Delhi, and in supersession of notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-I), No.14/2021-State Tax (Rate), dated the 17<sup>th</sup> March, 2022, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3(157)/Fin.(Exp-I)/2021-22/DS-I/176, dated the 17<sup>th</sup> March, 2022, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-VI) No.01/2017- 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/382, dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, -

- a. in Schedule I-2.5%, serial number 225 and the entries relating thereto shall be omitted;
- b. in Schedule II -6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| "171A1 | 64 | Footwear of sale value not exceeding Rs.1000 per pair." |
|--------|----|---|
|        |    |   |

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

Note: - The principal notification No.1/2017-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/382, dated the 30<sup>th</sup> June, 2017, and was last amended *vide* notification No. 18/2021 – State Tax (Rate), dated the 22<sup>nd</sup> March, 2022, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number No. F.3(164)/Fin.(Exp-I)/2021-22/DS-I/196, dated the 22<sup>nd</sup> March, 2022.

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

(Mahoj Kumar) Dy. Secretary I (Finance)

Dated: The 23March, 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)