

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (EXPENDITURE-I) DEPARTMENT
DELHI SACHIVALAYA, 1.P. ESTATE: NEW DELHI-110002

Notification No. 13/2022-State Tax

Dated: 12/10/2022

No. F.3 (22)/Fin.(Exp-I)/2022-23/DS-I/SP -In exercise of the powers conferred by section 168A of the Delhi Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of this Government's Notification No. 35/2020-State Tax, dated the 24th March 2021, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3(84)/Fin(Exp-IV)/2020-21/DS-IV/288, dated the 24th March 2021, and No.14/2021-State Tax, dated the 17th November, 2021, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3(115)/Fin(Exp-I)/2021-22/DS-I/313, dated the 17th November, 2021, the Lieutenant Governor of National Capital Territory of Delhi on the recommendations of the Council, hereby,-


(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under subsection (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under subsection (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

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


(Ravinder Kumar)
Dy. Secretary (Exp-1)

No. F.3 (22)/Fin.(Exp-I)/2022-23/DS-I/SP
Copy forwarded for information to:-

Dated: 12/10/2022

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.


(Ravinder Kumar)
Dy. Secretary (Exp-I)