

(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. 22/2022-State Tax

Dated: 17/2/2023

No. F.3 (35)/Fin.(Exp-I)/2022-23/DS-I/34 –In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (3 of 2017), the Lieutenant Governor of 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 (Third Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force w.e.f 15th November, 2022.

2. In the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words “of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

Note: The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification No.F.3(10)/Fin.(Rev-I)/2017-18/DS-VI/342 dated 22nd June, 2017 and last amended, vide notification No.19/2022 -State Tax, dated the 16/01/2023, vide number No. F.3 (34)/Fin.(Exp-I)/2022-23/DS-I/35 dated the 16/01/2023.

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



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

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.



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