

(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. 14/2022-State Tax (Rate)

Dated: 21/3/2023

No. F.3 (39)/Fin.(Exp-I)/2022-23/DS-I/229 -In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in this Government's Notification, No.4/2017- State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/372, dated the 30th June, 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
" 3A.	33012400, 330125 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruitnamely: - (a) Of peppermint (Menthapiperita); (b) Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-menthacitrate), Mentha arvensis	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1st day of January, 2023.

Note: - The principal notification No.4/2017-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/372, dated the 30th June, 2017 and was last amended by notification No. 10/2021-State Tax(Rate) published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (149)/Fin(Exp-I)/2021-22/DS-I/36, dated the 10th March, 2022.

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



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

Dated: 21/3/2023

No. F.3 (39)/Fin.(Exp-I)/2022-23/DS-I/229

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 Special 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.)