

(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. 12/2022-State Tax (Rate)**

**Dated: 21/3/2023**

**No. F.3 ( 37 )/Fin.(Exp-I)/2022-23/DS-I/230** - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.1/2017-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/382, dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%, -



(i) against S. No.48, in column (3), for the entry, the following entry shall be substituted, namely: -

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No.180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

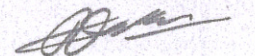
(C) in Schedule III – 9%, against S. No.25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

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

Note: - The principal notification No.1/2017-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/382, dated the 30<sup>th</sup> June, 2017 and was last amended by notification No. 06/2022 – State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (28)/Fin(Exp-I)/2022-23/DS-I/895, dated the 17<sup>th</sup> November, 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: 21/1/2023


No. F.3 ( 37 )/Fin.(Exp-I)/2022-23/DS-I/ 230

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.)**