

(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. 15/2023-State Tax (Rate)

Dated: 28/10/2023

No. F.3 (19)/Fin.(Exp-I)/2023-24/DS-I/1083 - In exercise of the powers conferred by sub-section (3) of section 54 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government's Notification, No.15/2017- State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub- section (i), vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/377, dated 30th June, 2017, namely:-

In the said notification, in opening paragraph , for the words, brackets, letters and figures "specified in sub- item (b) of item 5 of Schedule II of the Delhi Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

Note:-The principal notification no. 15/2017-State Tax (Rate), was published in the Gazette of Delhi, Extraordinary vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/377, dated 30th June, 2017.

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



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

No. F.3 (19)/Fin.(Exp-I)/2023-24/DS-I/1083
Copy forwarded for information to:-

Dated: 28/10/2023

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 Principal 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. 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)