#### (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. 30/2023-State Tax

Dated: 29 / 12/2023

No. F.3 ( )8 )/Fin.(Exp-I)/2023-24/DS-I/ /085 .—In exercise of the powers conferred by section 148 of the Delhi Goods and Services Tax Act,2017 (3 of 2017) (hereinafter referred to as the said Act), the Lieutenant Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

#### 1. Details of Packing Machines

(1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in FORM SRM-I, within 30 days of issuance of this notification, electronically on the common portal,—

#### FORM SRM-I

Serial No.	Make and Model No. of the Machine (including the name of manufacturer)	Purchase	Address of place of business where installed	No. of Tracks	Packing Capacity ofeach track	Total packing capacity of machine	Electricity consumption by the machineper hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								< <capacity certificate="" chartered="" engineer="" from="">&gt;</capacity>	

- (2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in FORM SRM-I on the common portal, within fifteen days of grant of such registration.
- (3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in FORM SRM-IIA.
- (4) Upon furnishing of such details in FORM SRM-I or FORM SRM-IIA, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.
- (5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in FORM SRM-IA on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in FORM SRM-IA on the common portal, within thirty days of issuance of this notification.

#### FORM SRM-IA

Details of Declaration/Submission
(4)
ion to be tal>>

#### FORM SRM-IIA

[Details of installation of additional machine(s)]

Serial No.	Make and Model No. of the Machine (including the name of manufaturer)	Date of Purchase ofthe Machine	Date of installation of the Machine	Address of place of business where installed	Packing Capacity of each track	Total packing capacity of machine	consumption	Supporting Documents	Unique ID of the machine (to be auto populated)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	selar-on	dogre in	5/1 <sub>0</sub> /2 (1 4/5)	and ship		en tada Misaria	Albania lita Manage eser Land not	Miga en units Militar bije alvi sovični	< <capacity certificate from Chartered Engineer&gt;&gt;</capacity 	(8)

(6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in FORM SRM-IIB.

FORM SRM-IIB
[Details of removal of the existing machine(s)]

Serial No.	ID of the machine	Make and Model No.of the Machine < <auto-< th=""><th>Date of Purchase of the Machine &lt;<auto-< th=""><th>Address of place of business from where the machine</th><th>No. of Tracks</th><th>Packing Capacity of each track</th><th>Total packing capacity of machine</th><th>Dateof Removal</th><th>Reasons For removal /disposal of the machine.</th></auto-<></th></auto-<>	Date of Purchase of the Machine < <auto-< th=""><th>Address of place of business from where the machine</th><th>No. of Tracks</th><th>Packing Capacity of each track</th><th>Total packing capacity of machine</th><th>Dateof Removal</th><th>Reasons For removal /disposal of the machine.</th></auto-<>	Address of place of business from where the machine	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Dateof Removal	Reasons For removal /disposal of the machine.
		populated>>	populated>>	is removed. <auto- populated=""></auto->	populated>	< <auto- populated&gt;</auto- 	populated>>	(1)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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# 2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule

- (1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in FORM SRM-IIIA in each place of business.
- (2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in FORM SRM-IIIB in each place of business.

#### FORM SRM-IIIA

## Inputs Register

	HSN ofthe Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value inRs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated in respect of the said input (qty) (in units)
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Day 2									

Day 3					
Last Day of Month					

	Electricity	Reading				
	Electricity	meter readi	ng	Generator	set meter re	eading
	Initial Meter Reading	Final Meter Reading	Consumption (kwH)	Initial Meter Reading	Final Meter Reading	Consumption (kwH)
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Day 1						
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			21 Table 2			
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	(1)	(2)	(3)	(4)	(5)	(6)
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Day 2						

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ry of Month						
Day		-	-			
Last	 	-		1 100	mole (policy)	

## FORM SRM-IIIB

Production Register

Total   Unit   Total   Total   No. of   Value   Of   Pouch   Pouch		Branc	d B1	naretile raretile		15 5 15 5	SA SE	(Herse) to	N6			Branc B2	Bra. Bn
Total   No. of   Value   No. of   Value   No. of   No.		Mach	ine MI	(Ment	ion Un	nique I	D of the	machine)		M	all		
00:00 to 00.00 hrs Shift 2 00:00		no . of Pouc h	Value Of Pouch	Value Of Pouch esP1 Packe d (V1)	no.of Pouch P n pack ed	ue Of Pou ch	Value Of Pouc hes Pn Packed (Vn) (in	No. of pouches Packed by Machine M1 (P1+P2+P	value of Pouches packed By machine M1 (in Rs) (V1+V 2		Production value of Brand B1 by all machines		
	00:00 to 00.00 hrs Shift 2 00:00												
100 100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	00.00 hrs Total for Day 1												-

		1.0							
7									
Day 2				-					
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24									
of the month									
of mo									
:									
	Total for the Month								

## 3. Special Monthly Statement

(1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the common portal, on or before the tenth day of the month succeeding such month.

## FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

## PART-A

Total	HSN ofthe Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured ( value in Rs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated qty (in units)
for Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	HSN1								
	HSN2								
	HSN3								
	HSNn					1			

	Electricity mete	r reading		DG set meter reading					
Total for the Month	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)			
	(1)	(2)	(3)	(4)	(5)	(6)			
	son son	a decorate	by spire of the lands to the la	The second	A State of the				

## Statement of production of goods

#### PART-B

	Brand B1										Br an d B2	Br an d Bn	
	Machine M1								M 2	M	Total of all machi nes		111.09
	Total no. of Pouch P1 packed	- 0	Total Value Of Pouches P1 Packed (V1) (in Rs)	Tot al no. of Pou ch Pn pac ked	Val ue Of Po uc h Pn	Tota I Valu e Of Pouc hes Pn Pack ed (Vn) (in Rs)	Total No. of pouches Packed by Machine M1 (P1+P2 +Pn)	Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +Vn)			- Total - Produc		
Total for the Month													

#### Schedule

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods						
(1)	(2)	(3)						
1. 2106 90 20		Pan-masala						
2.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name						
3.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name						
4.	2401 30 00	Tobacco refuse, bearing a brand name						
5.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name						
6.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name						
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.						
8.	2403 19 10	Smoking mixtures for pipes and cigarettes						
9.	2403 19 90	Other smoking tobacco bearing a brand name						
10.	2403 19 90	Other smoking tobacco not bearing a brand name						
11.	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing a brand name						
12	2403 99 10	Chewing tobacco (without lime tube)						
13.	2403 99 10	Chewing tobacco (with lime tube)						
14.	2403 99 10	Filter khaini						
15.	2403 99 20	Preparations containing chewing tobacco						
16.	2403 99 30	Jarda scented tobacco						
17.	2403 99 40	Snuff						
18.	2403 99 50	Preparations containing snuff						
19.	2403 99 60	Tobacco extracts and essence bearing a brand name						
20.	2403 99 60							
21.	2403 99 70	Cut tobacco						
22.	2403 99 90	Pan masala containing tobacco 'Gutkha'						
23.	2403 99 90 All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name							
24.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name						

## Explanation.-

(1) In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively atariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

- The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, (2) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

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

Dated: 29 1/2/2023

No. F.3 ( 18 )/Fin.(Exp-I)/2023-24/DS-I/ /085

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 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
- 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.QSD 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)