(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. 06/2023-State Tax (Rate)

Dated: 07 102/2024

No. F.3 (22)/Fin.(Exp-I)/2023-24/DS-I/ / - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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 further amendments in the notification of this Government issued Notification No. 11/2017-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/381 dated 30.06.2017, namely:-

In the said notification, -

- (A) in the Table,
 - (i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-
 - "Explanation. –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022-State Tax (Rate) dated the 17th October, 2022.";
 - (ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), incondition (2), -
 - (a) for the words, figures and letters "on or before the 15th March of the preceding Financial Year", the words, figures and letters "on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year" shall be substituted;
 - (b) after the fourth proviso, the following proviso shall be inserted, namely:-
 - "Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.";
 - (iii) against serial number 24, in column (3), in item (i), in the *Explanation*, in clause(i), sub-clause(h) shallbe omitted.

- (B) in Annexure V,
 - (i) in para 2, for the words "end of the financial year for which it is exercised", the words and figures "the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date" shall be substituted;
 - (ii) in note to the Annexure, for the words, figures and letters "The last date for exercising the above option for any financial year is the 15th March of the preceding financial year", the words, figures and letters "The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year" shall be substituted;
- after Annexure V, the following Annexure shall be inserted, namely:

"Annexure VI

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the

jurisdictional GST Au	thority.
Reference No	
Date: -	
to pay GST	on the services of GTA in relation to transportation of goods supplied by us nancial yearunder forward charge by filing Annexure V on;
2. I hereby declar	re that I want to revert to reverse charge mechanism for Financial Year;
year from the which it is exe	hat this option once exercised shall not be allowed to be changed within a period of one date of exercising the option and will remain valid till the end of the financial year for excised.
Legal	
Name: -	parties bureaut, of Tellisativing general had a seems aparticular exists in
GSTIN: -	
PAN No.	All the strains about good and the service of the new years returned to a profession of
Signature of Authorize	d representative:

Full Address of GTA:

Name Authorized Signatory:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year".

This notification shall come into force with effect from 27th July, 2023.

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

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

Note: - The principal notification number 11/2017 -State Tax (Rate), dated 30.06.2017 was published in the Gazette of Delhi, Extraordinary, Part-IV, *vide* No. F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/381, dated 30.06.2017 and last amended *vide* Notification No. 05/2023-State Tax (Rate), dated 06.07.2023, published in the official gazette *vide*, No. F.3 (07)/Fin.(Exp-I)/2023-24/DS-I/612 dated 06.07.2023.

No. F.3 (2-2)/Fin.(Exp-I)/2023-24/DS-I/ /22

Dated: 07.102.12024

Copy forwarded for information to:-

- 1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
- 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.
- 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.
- Joint Director, State Resources Division, Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
- 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)

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