

(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. 03/2024-State Tax (Rate)

Dated: ...10.../10.../2024

No. F.3 ( 13 )/Fin.(Exp-I)/2024-25/DS-I/866 -In exercise of the powers conferred by sub-section (1) of section 11 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of National Capital Territory of Delhi, 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 Government's Notification No.02/2017-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/374, dated 30th June, 2017 namely.


In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

*"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'."*

2. This notification shall come into force on the 15<sup>th</sup> day of July, 2024.

Note: -The principal notification No.2/2017-State Tax (Rate), was 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/374, dated 30th June, 2017, and was last amended vide notification No. 18/2023-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub- section (i), vide number F.3 (27)/Fin(Exp-I)/2023-24/DS-I/208, dated 07th March, 2024.

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 ( 13 )/Fin.(Exp-I)/2024-25/DS-I/866

Dated: 10/10/2024

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 Additional Chief 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 Additional Secretary (Law), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. The 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. S.O 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)