(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. 21/2021– State Tax

Dated: The 18th November,2021

No. F.3(117)/Fin.(Exp-I)/2021-22/DS-I/ 316 In exercise of the powers conferred by section 128 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this notification referred to as the said Act), the Lieutenant Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Expenditure-IV), No. 73/2017– State Tax, dated the 31st January, 2018, published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(80)/Fin(Rev-I)/2017-18/DS-VI/57, dated the 31st January, 2018, namely:-

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

"Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

(i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;

(ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).".

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

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

No. F.3 (117)/Fin (Exp-I)/2021-22/DS-I/ 316 **Dated: The 18th November,2021**

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 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. 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 (Finance)

Note: The principal notification No. 73/2017– State Tax, dated the 31st Jan, 2018, was published in the Gazette of Delhi, Extraordinary, Part IV, published vide No F.3(80)/Fin(Rev-I)/2017-18/DS-VI/57, dated the 31st January, 2018 and was last amended vide notification number 67/2020 –State Tax, dated the 19th November, 2020, published in the Gazette of Delhi, Extraordinary, Part IV, published *vide* No. F.3(61)/Fin(Rev-I)/2020-21/DS-IV/165 dated the 19th November, 2020.

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