

1210/ACTT(P)
23-10-2020

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
(GST-POLICY BRANCH)

VYAPAR BHAWAN, I.P. ESTATE: NEW DELHI-110 002

Notification No. 07/2020– State Tax

Dated: 22/10/2020

No. F.2(242)/POLICY-GST/2020/224-34 —In exercise of the powers conferred by section 168 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), read with sub-rule (5) of rule 61 of the Delhi Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of National Capital Territory of Delhi in the Department of Trade and Taxes(Policy Branch) No.44/2019 – State Tax, dated the 20th November, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number No. F.2(211)/POLICY-GST/2019/ 566-75, dated the 20th November, 2019, namely:–

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

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively.”

2. This notification shall be deemed to have come into force on the 3rd day of February, 2020

On 24/10/20
Doc (P.T.)

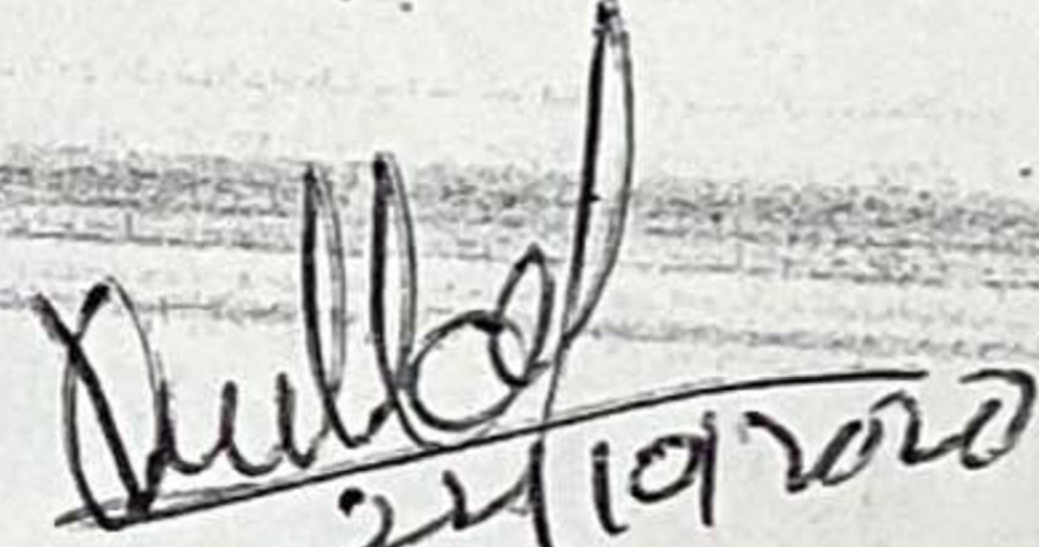
Ms. Poonam Jaiswal, GSTI
26/10/2020

Yash 22/10/20

VIVEK PANDEY
COMMISSIONER (STATE TAX)

Copy forwarded for information to:

1. The Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
3. The Chief Commissioner, Central Tax, Delhi, Govt. of India, C.R. Building, I.P. Estate, New Delhi.
4. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, 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. All Special/Additional/Joint Commissioners, Department of Trade And Taxes, Vyapar Bhawan, I.P Estate, New Delhi.
7. The Special Commissioners (PR), Department of Trade And Taxes, Vyapar Bhawan, I.P Estate, New Delhi to arrange to give wide publicity to this notification.
8. All Asstt. Commissioners/GSTOs, Department of Trade And Taxes, Vyapar Bhawan, I.P Estate, New Delhi, through their Zonal Incharges.
9. The President/Secretary, Sales Tax Bar Association (Regd.), Department of Trade And Taxes, Vyapar Bhawan, I.P Estate, New Delhi.
10. Guard File.
11. Website.


(VIVEK MITTAL)

ASSISTANT COMMISSIONER (POLICY)

Note: The principal notification No.44/2019 – State Tax, dated the 20th November, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.2(211)/POLICY-GST/2019/ 566-75, dated the 20th November, 2019.