

e-925304/CGST

24/10/19

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

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No. F.3 (65)/Fin (Rev-I)/2019-20/ DS-VI/ 560

Dated: 22/10/19

Notification No. 09/2019- State Tax (Rate)

No. F.3 (65)/Fin (Rev-I)/2019-20/- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (herein after referred to as the "said Act"), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of NCT of Delhi, in the Department of Finance (Revenue-I) No.02/2019- State Tax (Rate), dated the 12th September, 2019 published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(52)/Fin.(Rev-I)/2019-20/DS-VI/425 dated the 12th September 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

"8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.";

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:

"(iii) the Delhi Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification."

2. This notification shall come into force on the 1st day of April, 2019.

By order and in the name of the
Lt. Governor of the National Capital
Territory of Delhi,

(A.K. Singh)
Dy. Secretary VI (Finance)

1446/ACTT/Policy
25-10-2019

115/SC/Policy
24/10/19

Me
28/10/19
Dy. Secy (F&T)
Sh. Hemant Yadav
GSO

30/10/2019

Copy forwarded for information to:-

1. The Addl. Chief Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, Delhi
2. The Principal Secretary (GAD), Government 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 to the Hon'ble Lieutenant Governor, Delhi
4. The Additional Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
5. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
6. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
7. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Guard File.
11. Website.



(A.K. Singh)

Dy. Secretary VI (Finance)

Note: -The principal notification No. 02/2019 – State Tax (Rate), dated the 12th September, 2019 was published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(52)/Fin.(Rev-I)/2019-20/DS-VI/425 dated the 12th September, 2019.