

(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

F. No. 2(211)/Policy-GST/2019/ 566-75

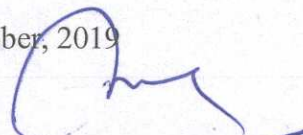
Dated: 20.11/2019

Notification No 44/2019- State Tax

F. No. 2(211)/Policy-GST/2019/ In exercise of the powers conferred by section 168 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this notification referred to as the said Act) 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 specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B. – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

3. This notification shall come into force with effect from the 9th October, 2019


(H. Rajesh Prasad)

Commissioner, GST (State Tax)

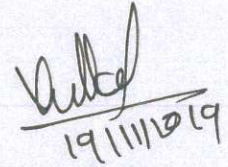
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Dated: 20-11-2019

Copy forwarded for information to:-

- 1.** The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
- 2.** The Principal Secretary, Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.

3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi.
4. The Chief Commissioner (Central Tax), Govt. of India, First Floor, CR Building, I.P. Estate, New Delhi.
5. The Secretary to the Deputy Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
6. All Special/Additional/Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, New Delhi.
7. The Special Commissioners (PR), Department of Trade & Taxes, Vyapar Bhawan, New Delhi to arrange to give wide publicity to this notification.
8. All Asstt. Commissioners/GSTOs, Department of Trade & Taxes, Vyapar Bhawan, New Delhi through their Zonal Incharges.
9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, IP Estate, New Delhi
10. Guard File.


19/11/19

(Vivek Mittal)
Assistant Commissioner (Policy)