

(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. 15/2022-State Tax (Rate)

Dated: 27/12/2023

No. F.3 (76)/Fin.(Exp-I)/2022-23/DS-I/255 . -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Delhi Goods and Services Tax Act, 2017 (3 of 2017), the Lieutenant Governor of National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments , further to amend this Government's Notification, No.12/2017- State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/380, dated the 30th June, 2017, namely:—

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- (ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/380, dated the 30th June, 2017 and last amended by notification No. 04/2022-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, vide number F.3 (16)/Fin.(Exp-I)/2022-23/DS-I/793, dated the 4th October, 2022.

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 (40)/Fin.(Exp-I)/2022-23/DS-I/255

Dated: 27/3/2023

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 Principal 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 Special 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 (Exp.)