

(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. 08/2021– State Tax

Dated: The 17th November, 2021

No. F.3(112)/Fin.(Exp-I)/2021-22/DS-I/317 -In exercise of the powers conferred by sub-section (1) of section 50 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) read with section 148 of the said Act, the Lieutenant Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of National Capital Territory of Delhi in the Department of Finance (Expenditure-IV), No. 13/2017 –State Tax, dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, published *vide* No. F.3(14)/Fin(Rev-I)/2017-18/DS-VI/358, dated the 30th June, 2017, namely :–

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section	Nil for the first 15 days from the due date, 9 per	Quarter ending

(2) of section 39.	cent for the next 15 days, and 18 per cent thereafter	March, 2021.”.
--------------------	--	-------------------

- (ii) This Notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

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 (112)/Fin (Exp-I)/2021-22/DS-I/ 310

Dated: The 17th 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. 13/2017-State Tax, dated the 30th June, 2017, was published in the Gazette of Delhi, Extraordinary, Part IV, published *Vide* No. F.3(14)/Fin(Rev-I)/2017-18/DS-VI/358, dated the 30th June, 2017, and was last amended *vide* Notification No. 51/2020-State Tax, date the 31st Dec, 2020, published in the Gazette of Delhi, Extraordinary, Part IV, Published *Vide* No. F.3(69)/Fin.(Rev-I)/2020-21/DS-IV/268, dated the 31st Dec, 2020.