Notification No. 12/2019- State Tax (Rate)

No. F.3(67)/Fin(Rev-1)/2019-20/DS-VII 12 4/6

Dated 03/10/19

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi in the Department of Finance (Revenue-1) No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F.3(15)/Fin.(Rev-I)/2017-18/DS-VI/382 dated 30/06/2017.

In the said notification,

(a) in Schedule I - 2.5%,

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted namely:

| “234B” | 8504 | Charger or charging station for Electrically operated vehicles |

(ii) after S. No. 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

| “242A” | 87 | Electrically operated vehicles, including two and three wheeled electric vehicles. |

**Explanation**: For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;

(iii) in Schedule II - 6%, S. Nos. 206 and the entries relating thereto shall be omitted;
(iv) in Schedule III – 9% against S. No. 375, in the entry in column (3), after the words “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

2. This notification shall be deemed to have come into force w.e.f 1st August, 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)

No. F. 3(67)/Fin(Rev-1)/2019-20/DS-VI/ 666
Dated: 03/10/19

Copy forwarded for information to:-
1. The Additional Chief Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New 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.

Website

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