

(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 (73)/Fin(Rev-1)/2019-20/DS-VI/490

Dated: 17/10/19

Notification No. 21/2019 – State Tax

No. F.3 (73)/Fin(Rev-1)/2019-20/ — In exercise of the powers conferred by section 148 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereafter in this notification referred to as the said Act), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-1) No.02/2019- State Tax (Rate), dated the 12<sup>th</sup> September, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, vide No.F.3(52)/Fin(Rev-1)/2019-20/DS-VI/425, dated the 12<sup>th</sup> September, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Delhi Goods and Services Tax Rules, 2017, till the 18<sup>th</sup> day of the month succeeding such quarter.
3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Delhi Goods and Services Tax Rules, 2017, on or before the 30<sup>th</sup> day of April following the end of such financial year.
4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.
5. This notification shall come into force on 23<sup>rd</sup> 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)

No. F.3 (73)/Fin(Rev-I)/2019-20/DS-VII 490

Dated: 17/10/19

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)