

(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(91)/Fin.(Rev-I)/2019-20/ DS-VI/ 618

Dated: 12/12/19

**Notification No. 23/2019-State Tax (Rate)**

No. F.3(91)/Fin.(Rev-I)/2019-20/ - In exercise of the powers conferred by section 148 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 amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-1), No.4/2018- State Tax (Rate), dated the 23<sup>rd</sup> February, 2018, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* No. F.3(92)/Fin.(Rev-I)/2017-18/DS-VI/99 dated the 23<sup>rd</sup> February, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1<sup>st</sup> April, 2019.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 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(91)/Fin(Rev-I)/2019-20/DS-VI/ 618

Dated: 12/12/19

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
2. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi

3. The Secretary (GAD), Government of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
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)

Note: -The principal notification was published in the Gazette of Delhi, Extraordinary, Part IV, *vide* notification No. 4/2018 - State Tax (Rate), dated the 23<sup>rd</sup> February, 2018, *vide* No. F.3(92)/Fin.(Rev-I)/2017-18/DS-VI/99 dated the 23<sup>rd</sup> February, 2018.