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

No. F.3(91)/Fin.(Rev-I)/2019-20/ DS-VI/ 6/8 Dated: 12/12/19

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-I), No.4/2018- State Tax (Rate), dated the 23rd 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 23rd 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 1st April, 2019."

2. This notification shall come into force with effect from the 1st 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/ 6/8 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 23rd February, 2018, vide No. F.3(92)/Fin.(Rev-1)/2017-18/DS-VI/99 dated the 23rd February, 2018.