

(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(46)/Fin.(Rev-I)/2019-20/DS-VI/ 101

Dated: 28/2/20

Notification No. 43/2018 – State Tax

No. F.3(46)/Fin.(Rev-I)/2019-20/- In exercise of the powers conferred by section 148 of the Delhi Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of –

- (i) Notification No. 57/2017 – State Tax dated 12th December, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(70)/Fin.(Rev-I)/2017-18/DS-VI/808 dated the 12th December, 2017;
- (ii) Notification No. 33/2018 – State Tax dated 30th August, 2019 published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(3)/Fin.(Rev-I)/2019-20/DS-VI/356-366 dated the 30th August, 2019.

except as respects things done or omitted to be done before such supersession, the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Delhi Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April - June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in FORM GSTR-1 for the quarter from July, 2018 to September, 2018 by- (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – State Tax dated 2nd September, 2019 published in the Gazette of Delhi, Extraordinary, Part IV, vide **No. F.3(16)/Fin.(Rev-1)/2019-20/DS-VI/384**, dated 2nd September, 2019, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force with effect from the 10th day of September, 2018.

By order and in the name of the
Lt. Governor of the National Capital Territory of Delhi.



(SUNIL SEHGAL)
DY. SECRETARY-VI (FINANCE)

No. F.3(46)/Fin.(Rev-1)/2019-20/DS-VI/ 10/

Dated: 28/9/20

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.



(SUNIL SEHGAL)
DY. SECRETARY-VI (FINANCE)