

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE, NEW DELHI-110 002

No. F.3(32)/Fin.(Rev-I)/2019-20/DS-VI *ds v/611*

Dated: *12/12/19*

Notification No. 54/2018 – State Tax

No. F.3(32)/Fin.(Rev-I)/2019-20/- In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Twelfth Amendment) Rules, 2018.

(2) They shall come into force from the 9th day of October, 2018.

... In the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of the Government of National Capital Territory of Delhi, Finance (Revenue-I) Department, Notification No. 40/2017-State Tax (Rate), dated the 27th November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F.3(57)/Fin(Rev-I)/2017-18/DS-VI/763, dated the 27th November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of National Capital Territory of Delhi, Finance (Revenue-I) Department, Notification No. 48/2017-State Tax, dated the 23rd November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F3(42)/Fin(Rev-I)/2017-18/DS-VI/746, dated the 23rd November, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-State Tax (Rate), dated the 27th November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F3(57)/Fin(Rev-I)/2017-18/DS-VI/763, dated the 27th November, 2017, or Government of India, Ministry of Finance, notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

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(32)/Fin.(Rev-I)/2019-20/DS-VI *ds vi/611*

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 rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification dated the 22nd June, 2017, published vide number F.3(10)/Fin(Rev-I)/2017-18/DS-VI/342, dated the 22nd June, 2017 and last amended vide notification No. 53/2018-State Tax, dated the 12th December, 2019, in the Gazette of Delhi, Extraordinary, Part IV, published vide number F3(47)/Fin(Rev-I)/2019-20/DS-VI/610 dated the 12th December, 2019.