

(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-110002**

No. F.3(58)/Fin (Rev-I)/2019-20/ DS-VI/ 511

Dated: 24/10/19

**Notification No. 73/2018- State Tax**

No. F.3(58)/Fin(Rev-I)/2019-20/ — In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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 makes the following further amendment in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-I), No.50/2018- State Tax, dated the 5<sup>th</sup> September, 2019 published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(56)/Fin.(Rev-I)/2019-20/DS-VI/413 dated the 5<sup>th</sup> September, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

2. This notification shall come into force with effect from the 31<sup>st</sup> day of December, 2018.

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(58)/Fin (Rev-I)/2019-20/ DS-VI/ 511

Dated: 24/10/19

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)**

Note:- The principal notification No. 50/2018-State Tax, dated the 5<sup>th</sup> September, 2019 was published in the Gazette of Delhi, Extraordinary, Part IV, vide No.F.3(56)/Fin.(Rev-I)/2019-20/DS-VI/413 dated the 5<sup>th</sup> September, 2019 and was last amended by notification No.61/2018-State Tax, dated the 24<sup>th</sup> October, 2019 published in the Gazette of Delhi, Extraordinary, Part IV, vide No.F.3(60)/Fin.(Rev-I)/2019-20/DS-VI/510 dated the 24<sup>th</sup> October, 2019.