

(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(42)/Fin (Rev-I)/2019-20/ DS-VI/427

Dated: 12/9/19

**THE DELHI GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)  
ORDER, 2019**


**Order No. 03/2019-State Tax**

No. F.3(42)/Fin (Rev-I)/2019-20/- Whereas, clause (c) of sub-section (3) of section 31 the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Lt. Governor of National Capital Territory of Delhi, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Delhi Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification No 2/2019-State Tax (Rate) dated the 12<sup>th</sup> September, 2019 published in the Gazette of Delhi, Extraordinary, Part-IV vide number No. F.3(52)/Fin.(Rev-I)/2019-20/ DS-VI/425, dated the 12<sup>th</sup> September, 2019.
2. This order shall come into force with effect from the 8<sup>th</sup> day of March, 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(42)/Fin (Rev-I)/2019-20/ DS-VI/427

Dated: 12/8/19

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)