

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

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

**Notification No. 01/2021– State Tax**

**Dated: The 26<sup>th</sup> November 2021**

**No. F.3(131)/Fin.(Exp-I)/2020-21/DS-I/ 334** - In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Delhi Goods and Services Tax (First Amendment) Rules, 2021.

(2) These rules shall come into force on the 1<sup>st</sup> day of January, 2021.

**2.** In the Delhi Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-

“(6) Notwithstanding anything contained in this rule, -

- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in

FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period.”.

By Order and in the Name of the  
Lt. Governor of the National Capital Territory of Delhi,



(Ravinder Kumar)

Dy. Secretary I (Finance)

Dated: The 26<sup>th</sup> November 2021

No. F.3 (131)/Fin (Exp-I)/2020-21/DS-I/ 334

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Additional Chief Secretary (GAD), Govt of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
3. The Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
5. The Additional Secretary to the Hon'ble Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I. P. Estate, New Delhi.
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I. P. Estate, New Delhi.
7. The Additional Secretary (Law), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
8. Joint Director, State Resources Division, Finance Department, Govt of NCT of Delhi, Delhi Secretariat, New Delhi.
9. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
10. OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
11. Website.
12. Guard File.



(Ravinder Kumar)

Dy. Secretary I (Finance)

**Note:** The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification, dated the 22<sup>nd</sup> June, 2017, published vide No. F.3 (10)/Fin (Rev-I)/2017-18/DS-IV/342, dated the 22<sup>nd</sup> June, 2017 and was last amended vide notification No. 94/2020- State Tax, dated the 24<sup>th</sup> November 2021, published in the Gazette of Delhi, Extraordinary, Part IV, published vide No. F.3(127)/Fin.(Exp.-I)/2021-22/DS-I/330 dated the 24<sup>th</sup> November 2021.