

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(4)/Fin (Rev-I)/2020-21/DS-VI/167

Dated : 01/6/20

**Notification No 08/2019- State Tax (Rate)**

No. F.3(4)/Fin (Rev-I)/2020-21/ - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of National capital Territory of Delhi, in the Department of Finance (Revenue-I), No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(15)/Fin(Rev-I)/2017-18/DS-VI/382, dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), as prescribed in notification No. 07/2019-State Tax (Rate), dated 22/10/2019, published in Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(74)/Fin(Rev-I)/2019-20/DS-VI/498, dated 22/10/2019.</p> <p><i>Explanation.</i> For the purpose of this entry,-</p> <p>(i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p>

		<p>(iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>
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2. This notification shall come into force with effect from the 1<sup>st</sup> of April, 2019.

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(4)/Fin (Rev-I)/2020-21/DS-VI/67

Dated : 01/6/20

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
2. The Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
3. The Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
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. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
9. OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Guard File.
11. Website.



(Sunil Sehgal)

Dy. Secretary-VI (Finance)

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(15)/Fin(Rev-I)/2017-18/DS-VI/382, dated the 30<sup>th</sup> June, 2017 and last amended by notification No. 24/2018-State Tax (Rate), dated the 3<sup>rd</sup> September, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(24)/Fin(Rev-I)/2019-20/DS-VI/388, dated the 3<sup>rd</sup> September, 2019.