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21-08-2020

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

C-988724 GST  
31/08/2020

No. F.3 (31)/Fin (Rev-I)/2020-21/DS-IV/ 57

Dated: 28/8/20

Notification No. 39/2020- State Tax

No. F.3(31)/Fin.(Rev-I)/2020-21/DS-IV/ - In exercise of the powers conferred by section 148 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 amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-I) No. 11/2020- State Tax, dated 20-08-2020, published in the Delhi Gazette, Extraordinary, Part IV, vide No. F.3 (25)/Fin (Rev-I)/2020-21/DS-IV/51 dated the 20-08-2020, namely:-

In the said notification

(i) in the first paragraph, the following proviso shall be inserted, namely: -

"Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.";

(ii) for the paragraph 2, with effect from the 21<sup>st</sup> March, 2020, the following paragraph shall be substituted, namely: -

"2. Registration.- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later."

2. This notification shall come into force with effect from the 05<sup>th</sup> day of May, 2020.

By order and in the name of the  
Lt. Governor of the National Capital Territory of Delhi,

(Sunil Sehgal)  
Dy. Secretary IV (Finance)

ACCP

602/ST  
25/9/2020

GSTU (H)  
Mr. Poo Nam / Mr. Ajay Mahajan / EOP/cell

22-9-20  
SAMS

02/09/2020

No. F.3 (31)/Fin (Rev-I)/2020-21/DS-IV/151

Dated: 26/8/20

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 Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
4. 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.
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 IV (Finance)

Note: The principal notification was published in the Delhi Gazette, Extraordinary, Part IV, vide No. F.3 (25)/Fin (Rev-I)/2020-21/DS-IV/51 dated the 20-08-2020, vide notification No. 11/2020-State Tax, dated the 20-08-2020.