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(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-110002

No.F3(35)/Fin(Rev-I)/2020-21/DS-IV/72

Dated: 01/9/20

Notification No. 09/2020 - State Tax

No. F.3(35)/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) (hereinafter referred to as the said Act), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C to the Delhi Goods and Services Tax Rules, 2017 under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30<sup>th</sup> September of the year succeeding the financial year.

3. This notification shall come into force on the 16<sup>th</sup> day of March, 2020.

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

(Sunil Sehgal)  
Dy. Secretary IV (Finance)

No.F3(35)/Fin(Rev-I)/2020-21/DS-IV/72

Dated: 01/9/20

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
  2. The Principal 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.
- The Commissioner, State Tax, Delhi, Vyspar Bhawan, I.P. Estate, New Delhi.

Ms. Poonam / IT Cell

22/9/20  
SACMS

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)