

DEPARTMENT OF TRADE & TAXES
GOVT. OF NCT OF DELHI
POLICY BRANCH
VYAPAR BHAWAN, IP ESTATE, NEW DELHI-110002

No.F.3(589)/GST/Policy/2024/2172-80

Dated: 05/12/2024

**Standard Operating Procedure (SOP) for organizing entertainment/amusement events/
exhibition/mela etc. in NCT of Delhi and registration of Casual Tax Person (CTP)**

1. A public notice was issued on 16.12.2021 by the Entertainment Branch, Department of Trade & Taxes, Govt. of NCT of Delhi directing that all organizers and participants are mandatorily required to obtain registration under section 24(ii) of Delhi Goods and Services Tax Act, 2017 (hereinafter referred to as “**DGST Act**” in short) as Casual Taxable Person (hereinafter referred to as “**CTP**” in short), if not already registered under GST in Delhi. The owners of venue for such events like Hotels/Banquet Halls/Restaurant/Exhibition Halls/Auditoriums/Stadiums/Farm Houses, open spaces, maidan (hereinafter referred to as “**Owners of Venue**” in short) were also directed to ensure that the organizers shall obtain registration and discharge their liabilities under the GST, without any fail. It was also stated that non-compliance of the provisions of DGST Act will attract penal action and recovery of applicable dues along with interest.
2. In the above background, it has come to notice that events like plays, fashion shows, celebrity/celebrities events, music nights, seminars, exhibitions, circus, theatrical performances including drama or dance, award functions, pageants, concerts, musical performances, recognized sports events, planetarium events, trade fairs, mela, artistic & theatrical performances and other such activities (hereinafter referred to as “**Events**” in short) are being organized without obtaining registration under GST. Likewise, the owners of venue for such events are also not ensuring compliances by the organizers. This non-compliance is resulting into non-payment of GST and/or VAT (as applicable) causing loss to Govt. Exchequer.
3. In this regard, reference may be made to the relevant provisions of the DGST Act related to registration of CTP as below:
 - I. **Section 24 Compulsory registration in certain cases**
Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act:-
 - (i) persons making any Inter-State taxable supply;
 - (ii) casual taxable persons making taxable supply;
 - (iii) XXX



II. Section 25 Procedure for Registration

- (1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

XXXXXXXXXX

- (2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.

- (3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

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III. Section 27 Special provisions relating to casual taxable person and non-resident taxable person

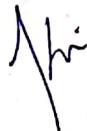
- (1) The certificate of registration issued to a casual taxable person or a non-taxable person shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the issuance of the certificate of registration.

PROVIDED that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of ninety days to a further period not exceeding ninety days.

- (2) A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 25, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought:

PROVIDED that where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

- (3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilized in the manner provided under section 49.



4. In order to safeguard Government Revenue and to have a regular check on these events, organizers of such event or/and the owners of the venue, as the case may be, are hereby jointly and severally directed to ensure the following compliances:
- To obtain registration under GST and discharge liabilities in accordance with law; and
 - Prior-intimation to the Entertainment Branch (Ward-209), Department of Trade & Taxes, Govt. of NCT of Delhi at least 15 days before organizing any such event and also to obtain a No Objection Certificate (NOC).

Registration under GST

5. Where the person is already registered under GST in Delhi and participating in such event at a place other than the registered place of business, the registered person is required to add that place as additional place of business in the existing GST registration in accordance with the provisions of section 28 of the DGST Act and Rules made thereunder OR to get a fresh GST registration as CTP in respect of the place where such event is being organized. It is also made clear that the owners of venue for such events must also ensure that the organizers and all the participants must obtain registration and discharge their respective liabilities, failing which, action shall also be taken against them in accordance with law.
6. In view of the above mentioned legal provisions, the organizers and participants (vendors/sub-vendors roped in by the organizer) of the events are mandatorily required to obtain registration as CTP under section 24 of the DGST Act, if they are not already registered in Delhi. Registration as CTP has to be obtained at least 5 days prior to the commencement of the event and the person is also required to deposit an advance tax in an amount equivalent to the estimated tax liability as provided under section 27(2) of the DGST Act.

Prior-intimation and NOC

7. The organizer of the events shall inform the Entertainment Branch and seek a NOC prior to organizing such events. Organizers shall submit a request for NOC in the prescribed format in the form of an Undertaking (**enclosed herewith**) along with relevant annexures, disclosing following information/details:
- The organizer of event who is roping in other vendors and sub-vendors, for supplying of various services during the event, shall be responsible for the compliances in respect of vendors and sub-vendors so chosen.
 - He shall also give details about sponsors of the event (viz. media partner, beverage partner, radio partner, print partner, travel partner etc.) along with copies of agreements entered with them.
 - In case the organizer is organizing events at a hired venue/place, all information shared with such venue owner/entity will be revealed to the department in permission/NOC



letter. Further, any NOC/permissions/permit sought from any other Govt. agency/department shall be declared.

- d) He shall also provide details of concerned person(s) and their contact details, e-mail id etc. for any communication regarding the event.

8. During the event, the organizer shall also ensure the following compliances:

- a) The organizer of the event selling food/beverage/liquor etc. shall issue invoices indicating amount of GST/VAT being charged therein.
- b) The information/details given by the organizer for obtaining NOC may be scrutinized to check whether necessary compliances are being observed.
- c) Department may deploy Officers/Team of officers and the organizer of event shall ensure full co-operation to the Officers/Team so deployed in the interest of revenue.

9. The organizer shall also ensure the following compliances within 15 working days from the conclusion of the event:

- a) He shall submit the details of the vendors deployed by him which were not disclosed at the time of applying for NOC. He shall also submit agreements entered into with them.
- b) He shall disclose the amount charged from the various sponsors and amount of GST to be paid/advance paid in lieu of providing services of branding/advertisements to its various partners/sponsors.
- c) He shall submit rate list of per serving, as per the nature of the liquor. He shall submit details of inventory of liquor bottles as per the permit/license provided by Excise Department. Further, in case the liquor bottles are procured from other source, details may also be provided.
- d) He shall also disclose method of receiving payments in case of providing foods/beverages/liquors etc. during the event and the name of vendor(s) who took care of such payments. In case, top up cards were sold by charging any initial amount say, Rs.50, he shall pay GST @ 18% on the amount so collected towards selling of such cards. He shall inform about the number of top-up cards issued.
- e) He shall submit details of total number of tickets sold, with and without cover charges, details of liquor sold, sales made through food stalls and complete accounting/details of GST/VAT paid etc.

Exempted Events

- 10. In case, the events are exempted from the purview of GST on account of nature of event, any notification or any other legal provision, the organizer shall provide a prior-intimation and obtain a NOC.
- 11. The function of registration of CTPs or addition of an additional place of business shall be performed by Central Registration Cell (CRC) or jurisdictional Proper Officer, as the

case may be. Further, Entertainment Branch (Ward-209) shall function as Nodal Cell for implementation of this SoP in coordination with the jurisdictional Proper Officer.

12. It is to clarify that in order to protect the interest of revenue, Proper Officer (Entertainment Branch) may suitably add/amend the above mentioned particulars in the Undertaking to be furnished for obtaining NOC, on case to case basis, with the prior intimation and approval of Zonal Incharge concerned.

13. It is also clarified that if at any stage, it is found that the person has committed any violation of any legal provision, the NOC shall deemed to be withdrawn forthwith. Further, it is also made clear that these guidelines are only indicative in nature and in case of violation of any legal provision, penal action shall be taken in accordance with the law.

Non-compliance of above directions shall attract action in accordance with law.


(KARANJIT VADODARIA)
ADDITIONAL COMMISSIONER (POLICY)

No. F.3(589)/GST/Policy/2024/2172-80
Copy to:-

Dated: 05/12/2024

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Special Commissioner,(PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for publicity of the contents of this circular.
3. Sr. System Analyst, IT for uploading the circular on website of the Department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.
6. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
7. Guard File.


(MANOJ KUMAR)
ASSISTANT COMMISSIONER (POLICY)

UNDERTAKING

I, _____ S/W/D/o Sh./Smt. _____ R/o _____, Manager/Authorised Signatory/Director/Proprietor on behalf of _____ (Name of the Organization/Hotel/ Restaurant) do hereby request you to issue a No-Objection Certificate for organizing an event from _____ to _____ at _____, on _____.

Relevant details are as under:

1.	Name of the Organizer/Applicant	
2.	Address of the Organizer/Applicant	
3.	Whether organizer is registered under GST in Delhi or in any other State? (If yes, please provide details)	
4.	Details of VAT registration, if applicable	
5.	Copy of challan/proof of advance/estimated tax Deposited under GST/VAT (attach copy thereof)	
6.	Details of booking fees/consideration to be paid for organizing the event	
7.	PAN number of Organizer/Applicant	
8.	Name of Authorized person with contact details (contact no. and email id)	
9.	Copy of Aadhaar Card/DL/EPIC Card of Applicant/Authorized person	
10.	Name of the venue and address	
11.	Rent/Hire agreement between organizer and owner of venue, if any	
12.	Details of the owner of the venue (Name, contact no. and e-mail id)	
13.	Date and timing of the event	
14.	Area/size of the venue	
15.	Expected capacity of venue (Number of persons)	
16.	Estimated gathering of the event	
17.	Whether tickets/passes are being issued? (If yes, please fill Annexure-A, attached herewith)	
18.	Number of participants [Please attach complete details of participants including their GST Number or/and VAT and agreements]	
19.	Number of food stalls being installed [Please attach complete details of vendors including their GST Number or/and VAT and agreements]	
20.	Liquor license obtained from Excise Department, GNCTD [Please attach a copy of licence]	
21.	Whether Permission of Police Authorities or Any other authorities received/applied at the time of submission of this undertaking (if yes, attach self-attested copy thereof)	

Note: Above information/particulars may be suitably added or amended by the Department, on case to case basis, based on the nature of event.

That the information given above is true & correct and as per available record with us. In case, any of the given information is found incorrect/false at any stage, appropriate action as per GST/VAT/IPC or any other relevant Acts/Rules will be initiated.

Signature _____
Name _____
Designation _____

Annexure-A

1.	Number of tickets sold at the time of submission of this undertaking	
2.	Serial/series numbers of all tickets and passes	
3.	Expected number of tickets to be sold	
4.	Number of admission tickets sold with cover charges	
5.	Number of tickets sold through online platforms	
6.	Number of complementary tickets/passes being issued to the owner of the venue and any other stakeholder	
7.	Number of remaining tickets to be sold	

Signature_____