

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE & TAXES**  
**VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**  
**(POLICY BRANCH)**

No. F.3(553)/GST/Policy/2024/1863-72

Dated: 20 / 08 / 2024

**Circular No. 05/2024- GST of State Tax**  
**(Ref. Circular No. 211/05/2024 GST of Central Tax)**

**Sub:- Clarification on time limit under Section 16(4) of CGST Act, 2017 in respect of RCM supplies received from unregistered persons -reg.**

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the DGST Act, 2017. Copy of the referred CBIC circular is attached herewith.

This Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Delhi.

*Chanchal Yadav*  
(CHANCHAL YADAV)  
COMMISSIONER (STATE TAX)

No. F.3(553)/GST/Policy/2024/1863-72  
Copy to:-

Dated: 20 / 08 / 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. Joint Director, 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/AVATOs 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.

*Rita Kaushik*  
(RITA KAUSHIK)  
ASSISTANT COMMISSIONER (POLICY)

APA (VAT) (MIS) 21/08/2024

