

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI

No.F.13(34)/GST/Entt./2019-20/ 2427-38

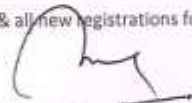
Dated:- 19.08.2019

ORDER

Consequent to implementation of GST Tax regime in the country w.e.f. 1st July, 2017, many State Taxes got subsumed in this single tax regime. The erstwhile Delhi entertainment & Betting Tax Act, 1996 was one such act subsumed in GST. The ambit of activities under entertainment is varied & vast and requires proper regulation & monitoring to ensure proper tax collection. With a view to monitor, assess and collect GST on entertainment services, the Commissioner (Trade & Taxes), Govt. of NCT of Delhi, hereby creates a new Ward No.209 (Entertainment) under Zone-11, KCS. Henceforth, all matter relating to activities falling under the ambit of Entertainment will be dealt in this Ward. The geographical limits of this Ward will be the geographical limits of National Capital Territory of Delhi. The Commissioner (Trade & Taxes) and also Special Commissioner/Addl. Commissioner/ Jt. Commissioner/Asstt. Commissioner/ GSTO appointed under the DGST Act, 2017 & Rules made thereunder, shall exercise all the powers conferred under the said Act in respect of this Ward. All the dealers pertaining to Entertainment Services/Luxury Services Including:

1. Cinema halls/multiplexes.
2. Plays/Shows/cultural & entertainment Events/ fashion/shows/Exhibitions/Sports Events.
3. Cable TV Operators/MSOs
4. Amusement Parks/Water Parks
5. Race Course and similar kind of activity etc.

registered in the department shall be transferred to this newly created Ward & all new registrations for Entertainment activities shall henceforth be dealt in this Ward.



(H. RAJESH PRASAD)

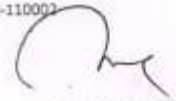
Commissioner (Trade & Taxes)

No.F.13(34)/GST/Entt./2019-20/ 2427-38

Dated:- 19.08.2019

Copy forwarded for information and necessary action to:-

1. Chief Minister, Delhi, Govt. of NCT OF Delhi, Delhi Sachivalaya, New Delhi-110002
2. Dy. Chief Minister, Delhi, Govt. of NCT OF Delhi, Delhi Sachivalaya, New Delhi-110002
3. Pr. Secretary (Finance), Govt. of NCT OF Delhi, Delhi Sachivalaya, New Delhi-110002
4. Vice president, GST Network, East Wing, 4th Floor, Worldmark-1, Aerocity, Indira Gandhi International Airport, New Delhi, Delhi 110037, with the request to create a new ward No.209 (Entertainment) under Zone-11 in GST portal.
5. Chief Commissioner, Central Excise Department, CR Building, I.P. Estate, New Delhi-110002
6. All SCTTs/ACTTs/JCTTs, Department of Trade & Taxes, GNCTD,
7. All ward/Branch incharges through SCTTs/ACTTs/JCTTs
8. AC(system) with the request to place a copy of the order on the website for wider circulation and create a separate ward to deal with matters related to Entertainment Branch
9. President, Taxation Bar Association, H-Block, Vikas Bhawan, I.P. Estate, New Delhi-110002
10. President, Sales Tax Bar Association, Vyapar Bhawan, New Delhi
11. PS to Commissioner (Trade & Taxes)
12. Guard File



(H. RAJESH PRASAD)

Commissioner (Trade & Taxes)

2427-38/EDP
20/8/19

Pl. direct
the concerned
to do the
needful

20/8/2019
Sd/- H. Rajesh Prasad
AC (Sachin)
20/8/19