

101- Policy  
31/8/20  
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621/PCTT/P.L.I.C. 31-08-2020  
(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-110 002

No.F3(26)/Fin.(Rev-I)/2020-21/DS-IV/60

Dated: 27/8/20

Notification No. 12/2020- State Tax

No. F.3(26)/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 amendment in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-I), No. 21/2019- State Tax, dated the 17<sup>th</sup> October, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(73)/Fin.(Rev-I)/2019-20/DS-VI/490, dated the 17<sup>th</sup> October, 2019, namely:-

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: -

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20."

2. This notification shall come into force on the 21<sup>st</sup> day of March, 2020.

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

(Sunil Sehgal)

Dy. Secretary IV(Finance)

Dated: 27/8/20

No.F3(26)/Fin.(Rev-I)/2020-21/DS-IV/60

Copy forwarded for information to:-

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 Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.

Ms. Poonam / Ms. Anjana Khatwani / ED/Cell

28/8/20

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S.H.M.S.

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4. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
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 number 21/2019 - State Tax, dated the 17<sup>th</sup> October, 2019, published in the Gazette of Delhi, Extraordinary, Part IV, vide No. F.3(73)/Fin.(Rev-I)/2019-20/DS-VI/490, dated the 17<sup>th</sup> October, 2019.

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62