

639/Act/Poly
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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-I) DEPARTMENT
DELHI SACHIVALAYA, L.P. ESTATE, NEW DELHI-110002

No.F3(36)/Fin(Rev-I)/2020-21/DS-IV/166

Dated: 22/8/20

Notification No 17/2020- State Tax

No. F3 (36)/Fin (Rev-I)/2020-21/DS-IV/ - In exercise of the powers conferred by sub-section (6D) of section 25 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:-

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

2. This notification shall come into effect from the 1st day of April, 2020.

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

(Sunil Sehgal)
Dy. Secretary IV (Finance)

Dated: 22/8/20

No.F3(36)/Fin(Rev-I)/2020-21/DS-IV/166

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, L.P. Estate, New Delhi
3. The Commissioner, State Tax, Delhi, Vyapar Bhawan, L.P. Estate, New Delhi.
4. 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.
5. The Additional Secretary to the Hon'ble Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, L.P. Estate, New Delhi

Ms. Poonam Jaiswal / IT Cell

22/9/2020 for uploading on Departmental site

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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)

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