1235/ACTT/Pacicy 28-10-200 C-1002997/CGST 28/10/2020

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELIII FINANCE (REVENUE-I) DEPARTMENT DELIH SACHIVALAYA, I.P. ESTATE: NEW DELIH-110 002

No.F3(13)/Fin(Rev-1)/2020-21/DS-1V/ //30

Dated: 23/10/20

Notification No 29/2019- State Tax (Rate)

- In exercise of the powers conferred by sub-section (3) No.F3(13)/Fin(Rev-I)/2020-21/DS-IV of section 9 of the Delhi Goods and Services Tax Act, 2017 (12 of 2017), Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of the National Capital Territory of Delhi, in the Department of Finance (Revenue-1), No.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Delhi Gazette, Extraordinary, Part IV, vide No. F.3 (15)/Fin (Rev-I)/2017-18/DS-VI/379, dated the 30th June, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging state tax at the rate of 6 percent, to the service recipient.	corporate located in the taxable territory.".

This notification shall be deemed to have come into force with effect from the 31st day of ecember, 2019.

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

> (Manoj Kumar) Dv. Secretary IV (Finance)

No.F3(13)/Fin(Rev-I)/2020-21/DS-IV/ /30

Dated: 23/10/20

Copy forwarded for information to:-

The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.

Mr. Poonam Inchange, EDP Branch 9STI

- 2. The Principal Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
- 3. The Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
- 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. Website.

11. Guard File.

(Manoj Kumar) Dy. Secretary IV (Finance)

Note: -The principal notification No. 13/2017 - State Tax (Rate), dated the 30<sup>th</sup> June, 2017 was published in the Delhi Gazette, Extraordinary, Part IV, vide No. F.3 (15)/Fin (Rev-I)/2019-20/DS-VI/379, dated the 30<sup>th</sup> June, 2017 and was last amended by notification No. 22/2019 - State Tax (Rate), dated the 12<sup>th</sup> December, 2019 vide No. F.3 (90)/Fin (Rev-I)/2019-20/DS-VI/617, dated the 12<sup>th</sup> December, 2019.

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