

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

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (EXPENDITURE-I) DEPARTMENT  
DELHI SACHIVALAYA, 1.P. ESTATE: NEW DELHI-110002

Notification No. 24/2022-State Tax

Dated: 20/12/2023

No. F.3 ( 36 )/Fin.(Exp-I)/2022-23/DS-I/162 – In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (3 of 2017), ), the Lieutenant Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.**—(1) These rules may be called the Delhi Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1<sup>st</sup> day of December, 2022.

**2. In the Delhi Goods and Services Tax Rules, 2017, —**

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;’.

181(P)  
24/2/23

2142/SCIT-11  
22/2/23

516/CRU  
21/02/23

Mr. Satyendra Kumar  
Jr. Asst  
24/2/23  
SCIT (Policy)

e-1233809/5457  
22/2/23


24/2/23

Sub

SCIT (Policy)  
24/2/23  
Mr. Mayur

Note: The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification No.F.3(10)/Fin.(Rev-I)/2017-18/DS-VI/342 dated 22<sup>nd</sup> June, 2017 and last amended, vide notification No.22/2022 -State Tax, dated the 17/02/2023, vide number No. F.3 ( 35 )/Fin.(Exp-I)/2022-23/DS-I/ 134, dated the 17/02/ 2023.

By Order and in the Name of the  
Lt. Governor of the National Capital Territory of Delhi,

  
(Ravinder Kumar)  
Dy. Secretary I (Exp-I)

No. F.3 ( 36 )/Fin.(Exp-I)/2022-23/DS-I/142

Dated: 20/02/2023

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Additional Chief 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 Principal 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 Special Secretary (Law), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. Joint Director, State Resources Division, Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
9. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
10. OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
11. Website.
12. Guard File.

  
(Ravinder Kumar)  
Dy. Secretary I (Exp-I)