

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI DEPARTMENT OF TRADE & TAXES (POLICY BRANCH) VYAPAR BHAWAN, IP ESTATE, NEW DELHI- 110002

No. F.3(377)/GST/POLICY/2021/ |25|-57

Dated: 24/1/24

Reference: (1) Circular No. - 15/2021-GST of State Tax dated 10.03.2022

- (2) Corrigendum no. F.3(377)/GST/Policy/2021/1243-49 dated 28/04/2022
- (3) Corrigendum no. F.3(377)/GST/Policy/2021/688-693 dated 09/06/2023
- (4) Corrigendum no. F.3(377)/GST/Policy/2021/712-719 dated 21/06/2023

ORDER

In exercise of the powers conferred under sub-section (1) and sub-section (3) of section 5 read with Clause (91) of Section 2 of the Delhi Goods and Services Tax Act, 2017 (DELHI ACT 03 OF 2017) and the Rules made there under, I do hereby assign and delegate functions under clause (a) & (b) under Proviso to sub-section (1) of section 30 of the Delhi Goods and Services Tax Act, 2017 and the Rules made thereunder, to the Zonal Incharge concerned.

- 2. This order shall remain in force in respect of all eligible cases till 30.09.2023 only and separate orders will be issued in respect of eligible cases for subsequent period.
- **3.** Others terms and conditions specified in Circular No 15/2021-GST of State Tax dated 10.03.2022 shall remain the same.

(A. Anbarasu, IAS) Principal Commissioner, State Tax

No. F.3(377)/GST/POLICY/2021/ 1251-57

Dated: 24/1/24

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.

2. Special Commissioner, (PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for publicity of the contents of this circular.

3. Sr. System analyst, IT for uploading the circular on website of the Department.

4. The President/General Secretary, Sales Tax Bar Association(Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.

5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.

6. PS to the Pr. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.

(Rita Kaushik)

Assistant Commissioner (Policy)

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