

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

No. F.3(644)/GST/P&R/2025/448-455

Dated: 01/08/2025

Circular No. 06/2025- GST of State Tax
(Ref. Circular No. 249/06/2025 GST of Central Tax)

Sub: Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons - reg.

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the DGST Act, 2017. Copy of the referred CBIC circular is attached herewith.

This Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Delhi.

Nandini

(NANDINI PALIWAL)
COMMISSIONER (STATE TAX)

No. F.3(644)/GST/P&R/2025/448-455

Dated: 01/08/2025

Copy to:-

1. Spl. Commissioner- I & II, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Addl. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
3. Joint Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
4. PS/PA to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, 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 Incharge.
6. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
7. Sr. System Analyst, IT for uploading the circular on website of the Department.
8. Guard File.

Aditya
25/8/2025

(ADITYA KUMAR JHA)
ASSISTANT COMMISSIONER (P&R)

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

No. F.3(637)/GST/P&R/2025/456-463


Dated: 01/08/2025

Circular No. 04/2025- GST of State Tax
(Ref. Circular No. 247/04/2025 GST of Central Tax)

Sub: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 55th meeting held on 21st December, 2024, at Jaisalmer -reg.

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the DGST Act, 2017. Copy of the referred CBIC circular is attached herewith.

This Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Delhi.

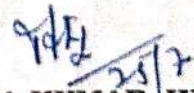


(NANDINI PALIWAL)
COMMISSIONER (STATE TAX)

No. F.3(637)/GST/P&R/2025/456-463
Copy to:-

Dated: 01/08/2025

1. Spl. Commissioner – I & II, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Addl. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
3. Joint Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
4. PS/PA to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, 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 Incharge.
6. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
7. Sr. System Analyst, IT for uploading the circular on website of the Department.
8. Guard File.



(ADITYA KUMAR JHA)
ASSISTANT COMMISSIONER (P&R)

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

No. F.3(593)/GST/Policy/2025/464-471

Dated: 01/ 08/2025

Circular No. 28/2024- GST of State Tax
(Ref. Circular No. 234/28/2024 GST of Central Tax)

Sub: Clarification regarding applicability of GST on certain services- reg.

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the DGST Act, 2017. Copy of the referred CBIC circular is attached herewith.

This Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Delhi.



(NANDINI PALIWAL)
COMMISSIONER (STATE TAX)

No. F.3(593)/GST/Policy/2025/

Dated: / /2025

Copy to:-

1. Spl. Commissioner – I & II, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Addl. Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
3. Joint Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
4. PS/PA to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, 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 Incharge.
6. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
7. Sr. System Analyst, IT for uploading the circular on website of the Department.
8. Guard File.



(ADITYA KUMAR JHA)
ASSISTANT COMMISSIONER (P&R)