

(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. 09/2024-State Tax (Rate)

Dated: 22/10/2025

No. F.3 (02)/Fin.(Exp-I)/2025-26/DS-I 344 .- In exercise of the powers conferred by sub-section (3) of section 9 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the Government's Notification No. 13/2017- State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub- section (i), vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/379, dated 30th June, 2017, namely:-

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person."

2. This notification shall come into force with effect from the 10th day of October, 2024.

Note: -The principal notification number 13/2017 -State Tax (Rate), was published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub- section (i), vide number F.3 (15)/Fin(Rev-I)/2017-18/DS-VI/379, dated 30th June, 2017, and was last amended vide notification number 14/2023-State Tax (Rate), published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub- section (i), vide number F.3 (08)/Fin(Exp-I)/2024-25/DS-I/714, dated 28th August, 2024.

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


(Ravinder Kumar)
Jt. Secretary (Fin.)

No. F.3 (02)/Fin.(Exp-I)/2025-26/DS-I/ 344

Dated: 22/10/2025

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Secretary to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi.
3. The Secretary to Hon'ble Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.

4. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
5. S.O to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
6. 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.
7. The Additional Chief Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
9. The Additional Secretary (Law), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. The Director, State Resources Division, Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
11. Website.
12. Guard File.



(Ravinder Kumar)
Jt. Secretary (Fin.)