भाग—IV
PART—IV

राजधानी राज्य क्षेत्र, दिल्ली सरकार
GOVERNMENT OF THE NATIONAL CAPITAL TERRITORY OF DELHI

विष (राजस्व-1) विबाह

विवरण

दिल्ली, 22 जून, 2018

सं. 14/2018-राज्य कर

सं. 1/3(1)/विष(राजस्व-1)/2018-19/दीएस- VII/279—राजधानी राज्य क्षेत्र दिल्ली के उपराज्यपाल, दिल्ली माल और सेवाकर अधिनियम, 2017 (2017 का दिल्ली अधिनियम 03) की धारा 164 द्वारा प्रदत्त संशोधन का प्रयोग करते हुए दिल्ली माल और सेवाकर अधिनियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाए हैं, अर्थात्—:

1. (1) इन नियमों का संशोधन नाम दिल्ली माल और सेवा कर (सीसरा संशोधन) नियम, 2018 है।

(2) इन नियमों में जैसा अन्यथा निहित है, उसके निवाय, ये नियम 23 मार्च, 2018 में प्रकाशित हुए माने जाएंगे।

2. दिल्ली माल और सेवा कर नियम, 2017 में—

(1) नियम 45 के उपनियम (1) में अंत में आये वाले “जहां ऐसा माल किसी छुट्टी कार्य करने वाले कर्मचारी को सीधे भेजा जाता है” शब्दों के पश्चात्, निम्नलिखित अंत:प्रभावित किया जाएगा, अर्थात्—:

“और जहां माल एक छुट्टी कार्य करने वाले कर्मचारी में किसी दूसरे छुट्टी कार्य करने वाले कर्मचारी को भेजा जाता है, वहाँ चलान, प्राधिक या माल को किसी अन्य छुट्टी कार्य करने वाले कर्मचारी को भेजने वाले छुट्टी कार्य करने वाले कर्मचारी द्वारा जारी किया जा सकेगा।

परंतु प्राधिक द्वारा जारी चालान को, उस दशा में, जहां माल एक छुट्टी कार्य करने वाले कर्मचारी द्वारा दूसरे छुट्टी कार्य करने वाले कर्मचारी को भेजा जाता है, बाहरी प्राधिक को बाप्स भेजा जाता है, उसमें माल की मात्रा और विवरण उपदर्शित करते हुए पुष्पित किया जाएगा।
FINANCE (REVENUE-1) DEPARTMENT
NOTIFICATION
Delhi, the 22nd June, 2018
No. 14/2018-State Tax

No. F. 3(1)/Fin(Rev-I)/2018-19/DS-VI/279.—In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of the National Capital Territory of Delhi, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Third Amendment) Rules, 2018.
   (2) Save as otherwise provided in these rules, they shall come into force from 23rd March, 2018.

2. In the Delhi Goods and Services Tax Rules, 2017,-
   (i) in rule 45, in sub-rule (1), after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:-

   “and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:
Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.

(ii) in rule 127, in clause (iv), after the words “to furnish a performance report to the Council by the tenth”, the word “day” shall be inserted;

(iii) in rule 129, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority” shall be substituted;

(iv) in rule 133, after sub-rule (3), the following sub-rule may be inserted, namely:-

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”;

(v) for rule 134, the following rule shall be substituted, namely:-

“134. Decision to be taken by the majority.—(1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.”;

(vi), after rule 138D, the following Explanation shall be inserted, with effect from the 1st of April, 2018, namely:-

“Explanation.-For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.

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

A. K. SINGH, Dy. Secy. VI (Finance)