GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No. F.3 (98)/Fin (Rev-I)/2019-20/DS-VI/ 634

Dated: 24/12/19

Notification No 47/2019-State Tax

No. F.3(98)/Fin (Rev-I)/2019-20/ — In exercise of the powers conferred by section 148 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017) (hereinafter referred to as the said Act), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

2. This notification shall come into force with effect from the 9th October, 2019.

By order and in the name of the
Lt. Governor of the National Capital Territory of Delhi,

(A.K. Singh)
Dy. Secretary VI (Finance)

Dated: 24/12/19

Copy forwarded for information to:-

1. The Principal Secretary to the Hon’ble Lieutenant Governor, Delhi
2. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
3. The Secretary (GAD), Government of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today’s date.
4. The Additional Secretary to the Hon’ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
5. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
6. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.

7. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.

8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.

9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.

10. Guard File.

11. Website.

(A.K. Singh)

Dy. Secretary VI (Finance)