GOVERNMENT OF THE NATIONAL CAPITAL TERRITORY OF DELHI

अभियोजन

विभाग (राजस्थ) विषय

अधिसूचना

दिल्ली, 1 दिसम्बर, 2017

सं. 39/2017-राजः कर

सं. फा. 03(68)/बिज(राज.1)/2017-18/डीएस-VI/781।—राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल, दिल्ली मान्य, सेवा कर अधिनियम, 2017 (2017 का 3) (जिसे इस अधिसूचना में इसके पादात् "दिल्ली जी.एस.टी अधिनियम" कहा गया है) की धारा 6 की उपधारा (1) द्वारा पहले अधिकारियों का प्रयोग करते हुए, परिषद की निधियों पर वह विचारित करते हैं कि केन्द्रीय मान्य राज्य के अधिकारियों, 2017 (2017 का 12) (जिसे इस अधिसूचना में इसके पथवात सीजीएसटी अधिनियम कहा गया है) के अर्द्धन नियुक्त अधिकारी जो सीजीएसटी अधिनियम की धारा 54 या धारा 55 के प्रयोजनों के लिए, भोजन के आयुक्त द्वारा समृद्धिकरण अधिकारियों (जिन्हें इस अधिसूचना में इसके पादात् "उक्त अधिकारी" कहा गया है) के रूप में प्रशिक्षित हैं, दिल्ली जी.एस.टी अधिनियम के अधीन बनाए गए नियमों के साथ प्रतिवेदित उक्त अधिनियम की धारा 54 या धारा 55 के अधीन, उक्त अधिकारियों की राज्य व्यक्तियों अधिकारियों में अभिविन्दित किए ऐसे रजिस्ट्रेट व्यक्ति के संबंध में, जो उक्त अधिकारियों को प्रतिदिन की मंजूरी के लिए आवेदन करता है, प्रतिदिन की मंजूरी के प्रयोजनों के लिए समृद्धिकरण अधिकारियों के रूप में कार्य करेंगे।

यह अधिसूचना दिनांक 13 अक्टूबर, 2017 से प्रभावी होगी।

राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल के आदेश में तथा उनके नाम पर,
ए. के. सिंह, उप-मंत्री -VI (विभाग)
FINANCE (REVENUE-1) DEPARTMENT
NOTIFICATION
Delhi, the 1st December, 2017
No. 39/2017-State Tax
No. F. 3(68)/Fin (Rev-I)/2017-18/DS-VI/781.—In exercise of the powers conferred by sub-section (1) of section 6 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) (hereafter in this notification referred to as “Delhi GST Act”), on the recommendations of the Council, the Lt. Governor of National Capital Territory of Delhi, hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Delhi GST Act read with the rules made there under, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.
This notification shall come into force with effect from the 13th day of October, 2017.

By Order and in the Name of the Lt. Governor of National Capital Territory of Delhi,
A.K. SINGH, Dy. Secy. VI (Finance)
ORDER

Delhi, the 1st December, 2017

No. 01/2017 – State Tax

THE DELHI GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER,

No. F. 3 (66)/Fin (Rev-I)/2017-18/DS-VI/782.—Whereas, certain difficulties have arisen in giving effect to the provisions of the Delhi Goods and Services Tax Act, 2017, (Delhi Act 03 of 2017) hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Lt. Governor of National Capital Territory of Delhi, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Delhi Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. This order shall come into force from the 13th day of October, 2017.

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

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