(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY) GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI FINANCE (REVENUE-1) DEPARTMENT DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F3 (27)/Fin (Rev-I)/2017-18/DS-VI/587 Dated: 06/9/17

NOTIFICATION No. 22/2017-State Tax (Rate)

F3(27)/Fin(Rev-I)/2017-18/DS-VI/.- In exercise of the powers conferred by subsection (3) of section 9 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council hereby makes the following amendments in the notification of the Government of Delhi, Finance Department (Revenue-1), No.13/2017- State Tax (Rate), dated the 30thJune, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number F3(15)/Fin(Rev-I)/2017-18/DS-VI/379, dated the 30thJune, 2017, namely:-

In the said notification,-

- (i) in the Table, against serial number 1, in column (2), after the; words and brackets "goods transport agency (GTA)" the words and figure ", who has not paid central tax at the rate of 6%," shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-
 - "(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

This notification shall come into force with effect from the 22nd day of August, 2017.

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: 06/9/17

No.F3 (27)/Fin (Rev-I)/2017-18/DS-VI/587

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.

- 2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
- 3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
- 4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
- 5. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
- 6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
- 7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, 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.

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

Note:-The principal notification was published in the Gazette of Delhi, Extraordinary, *vide* notification No. 13/2017 – State Tax (Rate), dated the 30th June, 2017, *vide* F3(15)/Fin(Rev-I)/2017-18/DS-VI/379, dated the 30th June, 2017.