(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(40)/Fin(Rev-I)/2017-18/DS-VI/ 7/9

Dated: 09/11 2017

Notification No.36/2017-State Tax

No.F3(40)/Fin(Rev-I)/2017-18/ - 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 (Eighth Amendment) Rules, 2017.
 - (2) They shall come into force with effect from 29th September, 2017.
- 2. In the Delhi Goods and Services Tax Rules, 2017, -
 - (i) in rule 24, in sub-rule (4), for the figures, letters and word, "30th September", the figures, letters and word "31st October" shall be substituted;
 - (ii) in rule 118, for the words "a period of ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
 - (iii) in rule 119, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
 - (iv) in rule 120, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;
 - (v) in rule 120A, the marginal heading "Revision of declaration in FORM GST TRAN-1" shall be inserted;

(vi) in FORM GST REG-29, -

(a) for the heading, "APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION", the heading, "APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS" shall be substituted;

(b) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be substituted.

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

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

Note: The principal rules were published in Delhi Gazette, Extraordinary, Part-IV, dated 22nd June, 2017 vide Notification No.F.3(10)/Fin.(Rev.-I)/2017-18/DS-VI/342 dated 22.06.2017 and last amended vide Notification No.34/2017-State Tax dated 09.11.2017.

No.F3(40)/Fin(Rev-I)/2017-18/DS-VI/ 7/9

Dated: 09/11/2017

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, 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.

1). Website.

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