

EXTENSION OF TIME LIMIT FOR INTIMATION OF DETAILS OF STOCK HELD ON THE
DATE PRECEDING THE DATE FROM WHICH THE OPTION FOR

GOVERNMENT OF THE NCT OF DELHI DEPARTMENT OF TRADE AND TAXES (GST-POLICY
BRNACH) VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02 F.2(13) Policy-GST/2017 JQ5/-67
Dated.Q6..12.2017 ORDER OF 2017-18 (STATE TAX) (Ref. Order No. 11/2017-GST) Subject:
Extension of time limit for intimation of details of stock held on the date preceding the date from which
the option for composition levy is exercised in FORM GST CMP-03 In exercise of the powers conferred
by sub-rule (4) of rule 3 of the Delhi Goods and Services Tax Rules, 2017 read with section 168 of the
Delhi Goods and Services Tax Act, 2017 (hereafter referred to as "the Act"), on the recommendations of
the Council, and in supersession of Order No. dated 27 ff November, 2017 (issued with reference to
Central Government order no. 05/2017-GST dated 28.10.2017), the period for intimation of details of
stock held on the date preceding the date from which the option to pay tax under section IO of the Act is
exercised in FORM GST CMP-03 is extend till 31StJanuary, 2018. 57 No F.2(13) Policy-GST/2017 Copy
forwarded for information and necessary action to: (H. Rajesh Prasad) Commissioner (GST) Date 6-/&/7 l)
2) 3) 5) 6) 7) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi,
Vyapar Bhawan I.P. Estate, New Delhi-02. Spl. Commissioner (PR) for wide publicity to the content of
this Circular. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I
.Estate, New Delhi-02, for uploading the circular on the website of the department. The President/General
secretary, Sales Tax Bar association(regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02. All Assistant
Commissioners/GSTOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate,
New Delhi-02(through Zonal Incharges) PS to the Commissioner, VAT Department of Trade and Taxes,
GNCT of Delhi VyaparBhawan, I.P.Estate, New Delhi-02. Guard File. SCTT Anil K r A.C. (GST-P01icy-
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