

DELHI GOODS AND SERVICES TAX (AMENDMENT) ACT, 2021 (DELHI ACT 06 OF 2019)

THE SECRETARY (LAW, JUSTICE & LEGISLATIVE AFFAIRS) 8TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI No. F. 14162 To The Special Secretary (GAD), General Administration Department* Government of NCT of Delhi 2nd Level, A-Wing, Delhi Secretariat, NEW Delhi, Dated the 13th December 2019 Sub: Gazette Notification of the Delhi Goods and Services Tax (Amendment) Act, 2019 (Delhi Act of 2019) Sir, am directed to forward herewith two copies of the subject cited notification (English and Hindi versions) for publishing in the Delhi Gazette today itself, It is requested that at least 10 Gazette copies of the same may be sent to this Department as soon as received from the press Encl; As above No. You faithfully, (Sunil Kumar Sharma) Addl. Secretary (Law, Justice & LA.) Dated the 13th December, 2019 Copy, together with the copy of enclosures, forwarded for information and necessary action to:- 2. 3. 5, 6, 9. The Secretary, Government of India, Ministry of Home Affairs, New Delhi-110001 (with 5 copies). The Joint Secretary & Legislative Counsel Government of India Ministry of Law & Justice* Legislative Department (Correction Cell), Shastri Bhawan, New Delhi-110001 (with 2 copies). The Pr- Secretary to Lieutenant Governor, Delhi, Raj Niwas, Delhi-110054 The Prs Secretary to Chief Minister, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi- 110002. The Pr Secretary (Finance), Govt of NCT of Delhi, Delhi Secretariat* New Delhi-110002, The Commissioner (T&T), Govt. of NCT of Delhi, Vyapar Bhawan, IP. Estate, New Delhi- 110002 The OSD to Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi-110002, The Secretary (LA), Delhi Legislative Assembly Secretariat, Old Secretariat, Delhi-110054 Guard file. Addl. Secy (Law, Justice & LA.) (LA Justice & LA.) (DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS) 8TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI No. F.14(62) 9 NOTIFICATION Dated December. 2019 NO. The following Act of the Legislative Assembly of the National Capital Territory Of Delhi received the assent of the Lt. Governor of Delhi on the 13th December, 2019 and is hereby published for general information:- "THE DELHI GOODS AND SERVICES TAX(AMENDMENT) ACT, 2019 (DELHI ACT 06 OF 2019) (As passed by the Legislative Assembly of the National Capital Territory Of Delhi on the 3rd December 2019) [13th December, 2019] An Act to amend the Delhi Goods and Services Tax Act* 2017, BE it enacted by Delhi Legislature Of the National Capital Territory of Delhi in the Seventieth Year of the Republic of India as follows:- Shon title and This Act may be called the Delhi Goods and Services Tax (Amendment) Act, 2019. Save as Otherwise provided, the provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. (iii) It extends to the whole of the National Capital Territory of Delhi

2. Amendment Of section 2:- In section 2 Of the Delhi Goods and Services Tax Act, 2017 {3 Of 2017} (hereinafter referred as the principal Act), in clause after the words "the Appellate Authority for Advance the words "the National Appellate Authority for Advance Ruling," shall be inserted;

3. Amendment of section 10:- In section 10 of the principal Act,- (a) in sub-section(i), after the second proviso, the following Explanation shall be inserted, namelyt,, "Explanation.— For the purposes of second proviso, the value of exempt supply of services provided 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 for determining the value Of turnover in State,"; (b) in sub-section(2),— (i) in clause the word "and" occurring at the end shall be omitted; (ii) in clause for the word "Council:", words "Council; and" shall be substituted; (iii) after clause the following clause shall be inserted, namely:— "(f) he [s] neither a casual taxable person nor a non-resident taxable person:"; (c) after sub-section 12), the following sub-section shall be inserted. namelyt— '12A) Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub- sections (3) and 14) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section 12), whose aggregate turnover in the preceding financial year did not exceed 50 lakh rupees, may opt to pay, in lieu of the Tax payable by him under sub-section(a) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent of the turnover in State if he is not — (a) engaged in making any supply of goods or services which are not leviable to tax under this Act; (b) engaged in making any inter-State outward supplies of goods or services; (c) engaged in making any supply of goods or services through an electronic commerce operator

who is required to collect tax at source under section 52; (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and (e) a casual taxable person or a non-resident taxable person issued under the Income-tax Act, 1961, the registered person shall not be deemed to be liable under this sub-section unless all such registered persons opt to pay tax under this sub-section. (d) In sub-section after the words, brackets and figure "under sub-section at both the places where they occur, the words, brackets, figure and letter "or subsection (2A) as the case may be," shall be inserted. (e) in sub-section 14), after the words, brackets and figure "of sub-section (1 j)", the words, brackets, figure and letter "or, as the case may be, sub-section shall be inserted. (f) in sub-section after the words, brackets and figure "under sub-section the words, brackets, figure and letter "or sub-section PA), as the case may be," shall be inserted. (g) after sub-section the following Explanations shall be inserted, namely:— (i) Explanation For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression "aggregate turnover shall include the value of supplies made by such person from the 1st day of April of a financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount. Explanation For the purposes of determining the tax payable by a person under this section, the expression "turnover in State shall not include the value of following supplies, namely:— (i) supplies from the first day of April of a financial year upto the date when such person becomes liable for registration under this Act; and (iii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount'

4. Amendment of section 22:- In section 22 Of the principal Act, in sub-section after the second proviso, the following shall be inserted, namely:—"Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified. the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by Way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount. 5, Amendment Of section 25: In section 25 of the principal Act after sub-section the following sub-sections shall be inserted, namely:— u (SA) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed: Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe: Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration, On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, In Such manner as the Government may, on the recommendations of the Council, specify in the said notification Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the "16C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication or furnish proof of possession of Aadhaar number Of the Karta, Managing Director, whole time Director, such number Of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification: Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class Of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification "(6D) The provisions of sub-section (GA) or sub-section (6B) or sub-section (6C) shall not apply to such person or Class Of persons, as the Government may on the recommendations Of the Council specify by notification E Explanation.— For the purposes of this section, the expression

"Aadhaar number" shall have the same meaning as assigned to it in clause (a) Of Section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies Benefits and Services) Act, 2016." 6. Insertion of new section 31A: After section 31 of the principal Act, the following section shall be inserted, namely:— "31A, The Government may on the recommendations of the Council, prescribe a class Of registered persons who shall provide prescribed modes Of electronic payment to the recipient of supply of goods or services Or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions as may be prescribed. n 7, Amendment Of section 39:- In section 39 of the principal Act,— (a) for sub-sections (1) and the following sub-sections shall be substituted, namely: Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, Of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, In such form and manner, and within such time, as may be prescribed: Provided that the Government may, on the recommendations of the Council, notify certain class Of registered persons Who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein. (2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed; (b) for sub-section the following sub-section shall be substituted, namely;— (7) Every registered person who is required to furnish a return under sub-section other than the person referred to in the proviso thereto, or sub-section 13) or sub-section shall pay to the Government the tax due as per such return not later than the last date on which he required to furnish such return: Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, Input tax Credit tax payable and such other particulars during a month, in Such form and manner, and within such time as may be prescribed: Provided further that every registered person furnishing return under sub-section (2} shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within Such time, as may be prescribed,"

8. Amendment of section 44:- In the principal Act, in section 44, in sub-section | 1}, the following provisos "Provided that the Commissioner may, on the recommendations Of the Council and for reasons to be recorded in writing by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein: Provided further that any extension of time limit notified by the Commissioner Of Central tax shall be deemed to be notified by the Commissioner." 9, Amendment Of section 49'.- In section 49 of the principal Act after sub-section (9) the following sub. sections shall be inserted, namely:— "(10) A registered person may, on the common portal transfer any amount of tax. Interest, penalty, fee or any other amount available in the electronic cash ledger under this Act to the electronic cash ledger for integrated tax, central tax, State tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act (i 1) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section 10. Amendment Of section 50:- In section 50 of the principal Act, in sub-section the following proviso shall be inserted, namely:— "Provided that the Interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39 except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion Of the tax that is paid by debiting the electronic cash ledger," i i. Amendment of section 52:- In section 52 of the principal Act— {a) in sub-section 14), the following provisos shall be inserted, namely— "Provided that the Commissioner may, for reasons to be recorded in writing, by notification extend the time limit for furnishing the statement for such class of registered persons as may be specified therein: Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner." {b) In sub-section the following provisos shall be inserted, namely:— "Provided that the Commissioner may, on the

recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein: Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissionerm"

12. Insertion of new section After Section 53 of the principal Act, the following section shall be inserted, namely "53A.Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act or under the Goods and Services Tax (Compensation to States) Act, the Government shall, transfer to the Central tax account or integrated tax account or cess accountf an amount equal to the amount transferred from 'the electronic cash ledger, in such manner and within such timo as may be prescribed

13. Amendment of section 54:- In section 54 of the principal Act, after sub-section the following sub. section shall be inserted, namely:— "WA) Where the Central Government has disbursed the refund of the State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government

14. Amendment of section 95;- In section 95 of the principal Act,—O) in clause inserted; (b) after the words and figures "of section 100", the words, figures and letter 'Lor of section 10iC Of Central Goods & Services Tax Act, 2047!' shall be inserted, (ii) after clause the following clause shall be inserted, namely:— "National Appellate Authority" means the National Appellate Authority for Advance Ruling referred to in section IOIA.'

15. Insertion Of new section IOIA:- After section 101 Of the principal Act, the following section shall be inserted, namely:—"101k Subject 'to the provisions of this Chapter, for the purposes Of this Act, the National Appellate Authority for Advance Ruling constituted under section IOIA of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act:-

16. Amendment of section 102'- In section 102 Of the principal Act, in the opening portion,— (a) after the words "Appellate Authority" t at both the places where they occur the words "or the National Appellate Authority" shall be inserted; (b) after the words and figures "or section 101". the words, figures and letter "or section IOIC of the Central Goods and Services Tax Act, 2017, respectively," shall be inserted; (c) for the words "or the appellant", the words the Authority or the Appellate Authority" shall be substituted.

17. Amendment Of section 103:- In section 103 of the principal Act,— (i) after sub-section the following subsection shall be inserted, namely:— "(IA) The advance ruling pronounced by the National Appellate Authority under this Chapter shall be binding on— (a) the applicants, being distinct persons, who had sought the ruling under subsection of section '10iB of the Central Goods and Services Tax Act, 2017 and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961; lb} the concerned officers and the jurisdictional officers in respect Of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961,"; (iij in sub-section after the words, brackets and figure "In subsection (I Y" the words, brackets, figure and letter "and sub-section (IA}" shall be inserted,

18. Amendment of section 404: In section 104 of the principal Act* in sub-section (a) after the words "Authority or the Appellate Authority", the words V'or the National Appellate Authority" shall be inserted; (b) after the words and figures "Of section 101"t the words, figures and letter "or under section IOIC Of Central Goods and Services Tax Act, 2017" shall be inserted,

19. Amendment Of section 105:- In section 105 of the principal Act,— (a) for tho marginal heading, the following marginal heading shall be substituted, namely:— "Powers of Authority, Appellate Authority and National Appellate Authority"; lb) in sub-section after the words "Appellate Authority", the words "'or the National Appellate Authority" shall be inserted; (c) in sub-section after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted

20. Amendment of section 106:• In section 106 of the principal Act,—(a) for the marginal heading, the following marginal heading shall be substitutedi namely:— "Procedure of Authority, Appellate Authority and National Appellate Authority"; (b) after the words "Appellate Authority", the words "or the National Appellate Authority" shall be Inserted

21. Amendment Of section 171:- In section 171 Of the principal Act, after sub-section 13), the following Shall be Enserted, namely:—"(3A) Where the Authority referred to in sub-section (2) after

holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub. section such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered: Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the Order by the Authority, Explanation.— For the purposes of this section, the expression "profiteered" shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both." , 22, (1) In the notification number 2/2017 —State Tax (Rate) dated 30th June 2017, issued by the Government of National Capital Territory of Delhi, on the recommendations of the Council, under sub-section 11) Of the section 11 of the Delhi Goods and Services Tax Act. 2017, In the Schedule, after S. NO, 103 and the entries relating thereto, the following S, No, and the entries shall be inserted and shall be deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely:- *103A 26 Uranium Ore Concentrate" (2) For the purposes of sub-section the Government of National Capital Territory of Delhi shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Government of National Capital Territory of Delhi had the power to amend the said notification under sub-section (f) of section 11 of the said Act, retrospectively, at all material times, (3) NO refund shall be made of all such tax which has been collected, but which was not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times. (Sanjay Kumar Aggarwal) Principal Secretary (Law, Justice & L.A.) Government of NCT of Delhi cons21aw/S53'CS711 \$1 13 2019 2019 (2019 06) (03 \$r fäg 2017(2017 3) fäg 1, 2019 (ii) (iii) OT 2. 2 2017 2) 2 tÄf2fttQ 3. 10 10 Gvi t, uZ qi'l (i) F) jtzrr (ii) (iii) (e) ft) (2) 52 zig '&rwi \$7 22 \$1 22 (1) -\$1 FFIT Efi 2s 26 (6) €rfä fäi 9 ft'äf& \$1 (67T) ttöf& qRgFO 20tö 2 l" 6, 3 lg 31 31V'. \$1 \$1 39 •Å— 10 51 52 'Vf&f ftqwrf&T (2) 10 (l) 3fä fi— t (3) (5) fhf& qxg (1) a:lfäü 44 44 () a. 4g 49 (g) g, "(10) 't ftjtfl (11) e, (t) ld. 50 50) 39 avat 73 74 * ?Tfä 52 52 fig €*JTT 77f ftg, q--±-rr 12, S gg \$1 53 54 54 14. (i) 95 "(VA) 100 \$1 100 (1) (ii) (g) 15, u 1 (1) RfRf& 102 102 (V) ga 101" 98 103 (IØ) 'VIVI \$1 (I) ffrufi-q 1B, 104 \$1 104 (1) å. 105 \$1 105 106 20. 171 (3) 21. fitfäz (t) a, Elgi 22. (1) 2/2017 A: 2017 (1) 30 2017 103 1 2017 1 2 26 3 Fq dt atq (3) 7Tq Érå