

(2) सारणी के पश्चात, वर्तमान स्पष्टीकरण को स्पष्टीकरण 1 के रूप में लिखा जाएगा और इस प्रकार लिखे गए स्पष्टीकरण 1 के पश्चात निम्नलिखित स्पष्टीकरण को अंतःस्थापित किया जाएगा, यथा:-

“स्पष्टीकरण 2 - इस अधिसूचना के उद्देश्य के लिए दी जाने वाली छूट भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 51/96-सीमा शुल्क, दिनांक 23 जुलाई, 1996, जिसे सा.का.नि. 303(अ), दिनांक 23 जुलाई, 1996 के तहत भारत के राजपत्र, असाधारण, के भाग-II, खंड-3, उप-खंड (i) में प्रकाशित किया गया था, की तर्ज पर ही होगी और यह 15 नवम्बर, 2017 से लागू होगी.”.

राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल
के आदेश से तथा उनके नाम पर,
ए. के. सिंह, उप-सचिव -VI (वित्त)

नोट : प्रधान अधिसूचना संख्या 45/2017-राज्य कर (दर), दिनांक 28 नवम्बर, 2017 को सं. फा. 03(63)/वित्त (राज.-1)/2017-18/डीएस-VI/771, दिनांक 28 नवम्बर, 2017 के तहत दिल्ली के राजपत्र, असाधारण, के भाग-IV, में प्रकाशित किया गया था।

NOTIFICATION

Delhi, the 23rd February, 2018

No. 09/2018-State Tax (Rate)

No. F. 3(95)/Fin (Rev-I)/2017-18/DS-VI/102.—In exercise of the powers conferred by sub-section (1) of section 11 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Lt. Governor of National Capital Territory of Delhi, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of Delhi in the Department of Finance (Revenue-1), No. 45/2017-State Tax (Rate), dated the 28th November, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number No. F. 3(63)/Fin(Rev-I)/2017-18/DS-VI/771 dated the 28th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“**Explanation 2.** - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

By Order and in the Name of the

Lt. Governor of the National

Capital Territory of Delhi,

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

Note : The principal notification No. 45/2017-State Tax (Rate), dated the 28th November, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number No. F. 3(63)/Fin (Rev-I)/2017-18/DS-VI/771 dated the 28th November, 2017.