

2. यह अधिसूचना 25 जनवरी, 2018 से प्रवृत्त होगी।

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

NOTIFICATION

Delhi, the 23rd February, 2018

No. 04/2018-State Tax (Rate)

No. F. 3 (92)/Fin (Rev-I)/2017-18/DS-VI/99.—In exercise of the powers conferred by section 148 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely :-

(a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and

(b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay state tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

2. The notification shall come into force on the 25th January, 2018.

By Order and in the Name of the
Lt. Governor of the National
Capital Territory of Delhi,
A. K. SINGH, Dy. Secy. VI (Finance)

अधिसूचना

दिल्ली, 23 फरवरी, 2018

7/2018—राज्य कर (दर)

सं.फा. 03(93)/वित्त(राज.-1)/2017-18/डीएस-VI/100.— दिल्ली माल एवं सेवा कर अधिनियम, 2017 (2017 का 3) की धारा 11 की उप धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल, जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, दिल्ली सरकार, वित्त विभाग(राजस्व-1) की अधिसूचना संख्या 2/2017-राज्य कर (दर), दिनांक 30 जून, 2017 जिसे सं. फा. 03(15)/वित्त(राज.-1)/2017-18/डीएस-VI/374 दिनांक 30 जून, 2017 के तहत दिल्ली के राजपत्र, असाधारण के भाग-IV, में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:-