

[TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY]

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
 FINANCE (REVENUE-1) DEPARTMENT
 DELHI SACHIVALAYA, IP ESTATE: NEW DELHI - 110002

NOTIFICATION NO

20/2017-State Tax (Rate), Dated: September 6, 2017

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the [Delhi Goods and Services Tax Act, 2017](#) (Delhi Act 03 of 2017), the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Delhi, Finance Department (Revenue-1), [No.11/2017- State Tax \(Rate\)](#), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F3 (15)/Fin (Rev-1)/2017-18/DS-VI/381, dated the 30th June, 2017, namely: -

In the said notification, in the Table, -

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
<p>"(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Delhi Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply(ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	-
<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Delhi Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv AwaasYojana;</p>		

<p>(c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>	6	-
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Delhi Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>a) railways, excluding monorail and metro;</p> <p>b) a single residential unit otherwise than as a part of a residential complex;</p> <p>c) low-cost houses up to a carpet area of 60 square meters per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p>	6	-
<p>1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/ Pradhan Mantri AwasYojana;</p> <p>2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>		
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p>	9	-

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

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(3)	(4)	(5)
"(vi) Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
	or	
	6	-"

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay State tax @6% under this entry shall, thence forth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.";

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
	or	
	6	-"

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]

Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called	or	
	6	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.";

(vi) against serial number 26,-

(a) in column (3),in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely: -

"(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);";

(B) the Explanation shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Services by way of any treatment or process on goods belonging to another person, in relation to-		
(a) printing of newspapers;	2.5	-
(b) printing of books (including Braille books), journals and periodicals.		
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-";

(vii) for serial number 27and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-";

(viii) against serial number 34, in column (3), in item (i),after the word "drama", the words"or planetarium" shall be inserted.

This notification shall come into force with effect from the 22nd day of August, 2017.

[No. F3(27)/Fin(Rev-I)/2017-18/DS-VI/585]

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 was published in the Gazette of Delhi, Extraordinary, vide notification [No. 11/2017 – State Tax \(Rate\)](#), dated the 30th June, 2017, vide number F3 (15)/Fin(Rev-I)/2017-18/DS-VI/381, dated the 30th June, 2017.