

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

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE - 1) DEPARTMENT  
DELHI SACHI VALAYA, IP ESTATE: NEW DELHI - 110 002

NOTIFICATION NO

22/2017-State Tax (Rate), Dated: September 6, 2017

In exercise of the powers conferred by sub-section (3) of section 9 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 hereby makes the following amendments in the notification of the Government of Delhi, Finance Department (Revenue-1), [No.13/2017- 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/379, dated the 30th June, 2017, namely: - In the said notification, -

(i) in the Table, against serial number 1, in column (2), after the; words and brackets "goods transport agency (GTA)" the words and figure ",who has not paid central tax at the rate of 6%," shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely: -

"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

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

By Order and in the Name of the Lt. Governor of the National Capital Territory of Delhi,

[No. F3(27)/Fin(Rev-I)/2017-18/DS-VI/587.]

(A K Singh)  
Dy. Secy. VI (Finance)

Note: The principal notification was published in the Gazette of Delhi, Extraordinary, vide notification [No. 13/2017 – State Tax \(Rate\)](#), dated the 30th June, 2017, vide F3(15)/Fin(Rev-1)/2017-18/DS-VI/379, dated the 30th June, 2017.