

[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

23/2017-State Tax (Rate), Dated: September 6, 2017

In exercise of the powers conferred by sub-section (5) of section 9 of the [Delhi Goods and Services Tax Act, 2017](#) (Delhi Act 03 of 2017), the Lt. Governor of 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.17/2017- State Tax \(Rate\)](#), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number F3 (15)/Fin(Rev-I)/2017-18/DS-VI/ 375 dated the 30th June, 2017, namely: -

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely: -

"(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Delhi Goods and Services Tax Act."

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

[No. F. 3(27)/Fin(Rev-I)/2017-18/DS-VI/588]

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. 17/2017 – State Tax \(Rate\)](#), dated the 30th June, 2017, vide number F. 3 (15)/Fin (Rev-I)/2017-18/DS-VI/ 375 dated the 30th June, 2017.