

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

GOVERNMENT OF THE NCT OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
(GST-POLICY BRANCH)  
VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02

No.F.2 ( 3 )/Policy-GST/2017/ 683-94

Dated: 18-8-17

**NOTIFICATION No. 02 /2017-State Tax**  
(Reference Central notification no.23/2017)

No.F3(6)/Fin(Rev-I)/2017-18/: In exercise of the powers conferred by sub-rule (5) of rule 61 of the Delhi Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as "the said Rules") and notification No. 01/2017- State Tax dated 16<sup>th</sup> August, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, dated the 16<sup>th</sup> August, 2017, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons, as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

| Sl. No. | Class of registered persons  | Last date for furnishing of return in FORM GSTR-3B | Conditions   |
|---------|--|--|--|
| (1)     | (2)  | (3)  | (4)  |
| 1.      | Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017 | 20 <sup>th</sup> August, 2017                      | ...  |
| 2.      | Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017     | 28 <sup>th</sup> August, 2017                      | (i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20 <sup>th</sup> August, 2017;<br>(ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B;<br>(iii) where the amount of tax payable under the said Act for |

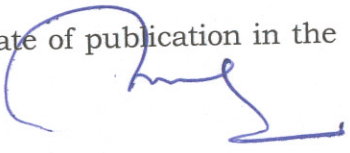
|    |                             |                               |  |
|----|-----------------------------|-------------------------------|--|
|    |                             |                               | the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before the 28 <sup>th</sup> August, 2017 along with the applicable interest calculated from the 21 <sup>st</sup> day of August, 2017 till the date of such deposit. |
| 3. | Any other registered person | 20 <sup>th</sup> August, 2017 | ...  |

**2. Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.-* For the purposes of this notification, the expression-

- (iii) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
- (iv) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made there under.

3. This notification shall come into force with effect from the date of publication in the official Gadzette.

  
**(H. Rajesh Prasad)**  
**Commissioner, State Tax, Delhi**

**No. F. 2 ( 3 )/Policy-GST/2017** 683-94  
 Copy forwarded for information to:-

Dated: 18-8-17

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi

4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, N.D. i
5. PS to Commissioner, State Tax, Delhi ,Vyapar Bhawan, I.P. Estate, New Delhi.
6. All Special./Addl./Joint Commissioner, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
7. Addl. Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
8. Registrar, Sales Tax Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
9. System Analyst, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi. with the request to upload the same on the website of the Department in today's date.
10. President Sales Tax Bar Association (Regd.) Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
11. email ID gadegazette.delhi.gov.in (copy in Hindi and English in scanned and in word form.)
12. Guard File.

  
**(Anil Kumar)**  
**Assistant Commissioner-II (Policy)**