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

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/ 998-1009 Dated: 31-10-17

Notification -State Tax

(Reference GOI notification no. 37/2017 Central Tax)

No.F.2 (3)/Policy-GST/2017.— In exercise of the powers conferred by section 54 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), and sub-rule (5) of rule 96 A of the Delhi Goods and Services Tax Rules, 2017, the Commissioner, State Tax, (Delhi) hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

(i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;

(ii) the Letter of Undertaking shall be furnished on the letterhead of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Delhi Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor;

(iii) the Letter of Undertaking shall cease to be valid if the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Delhi Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) and clause (b) of the said sub-rule and it shall resume being valid after such tax and interest is paid.

2. The provisions of this notification shall *mutatis mutandis* apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

3. This notification shall come into force with effect from the 4th day of October, 2017.

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

No. F. 2 (3)/Policy-GST/2017 / 998-1009 Dated: 31-10-17

Copy forwarded for information to:-

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, New Delhi
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, ND.
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- (Policy-II)