

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F3(12)/Fin(Rev-I)/2017-18/DS-VI /355

Dated: 30/06/2017

NOTIFICATION No. 7/2017

No.F3(12)/Fin(Rev-I)/2017-18.- In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of the National Capital Territory of Delhi hereby makes the following rules to amend the Delhi Goods and Services Tax (Composition and Registration) Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Composition and Registration) (Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 22nd day of June, 2017.
2. In the Delhi Goods and Services Tax (Composition and Registration) Rules, 2017 (hereinafter referred to as the said rules), in rule 1,-
 - (a) in the heading, the word “, Extent” shall be omitted; and
 - (b) in sub-rule (1), the words and brackets “(Composition and Registration)” shall be omitted.
3. In the said rules, in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted.
4. In the said rules, in rule 13, in sub-rule (4), for the word “signed”, the words “duly signed or verified through electronic verification code” shall be substituted.
5. In the said rules, in rule 19, in sub-rule (1), in clause (d), for the words “the said rule”, the words, “sub-rule (2) of rule 8” shall be substituted;
6. In the said rules, in rule 21, for clause (b), the following clauses shall be substituted, namely:-
 - “(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or
 - (c) violates the provisions of section 171 of the Act or the rules made thereunder.”;

7. In the said rules, in rule 22, in sub-rule (3), the words, “sub-rule (1) of ” shall be omitted.
8. In the said rules, in rule 24,-
- (i) in sub-rule (1), “second proviso” shall be omitted;
 - (ii) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”;
9. In the said rules, in rule 26, in sub-rule (3), for the words “specified under the provisions of the Information Technology Act, 2000 (21 of 2000)”, the words “or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Commissioner in this behalf.” shall be substituted.
10. In the said rules, in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be substituted, namely:-
- “5. Category of Registered Person
 - (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government.
 - (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II.
 - (iii) Any other supplier eligible for composition levy.”
11. In the said rules, in Form GST CMP-07, for the brackets, words and figures “[See rule 6(6)]”, the brackets, words and figures “[See rule 6(5)]” shall be substituted.
12. In the said rules, in Form GST REG-12, for the words and figures “within 30 days”, the words and figures “within 90 days” shall be substituted;
13. In the said rules, in Form GST REG-25, in the table,-
- (i) against serial Number 1, for the words and letters, “Provisional ID”, the letters “GSTIN” shall be substituted;
 - (ii) the words “Place” and “<State>” shall be omitted.

By order and in the name of the Lt. Governor of
the National Capital Territory of Delhi,

(S. K. Gupta)
Dy. Secretary VI (Finance)

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. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
10. Guard File.

(S. K. Gupta)
Dy. Secretary VI (Finance)