

**(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( 14 )/Fin(Rev-I)/2017-18/DS-VI/357**

**Dated: 30-06-2017**

**NOTIFICATION No. 08/2017**

**No.F3( )/Fin(Rev-I)/2017-18.**-In exercise of the powers conferred by sub-sections (1) and (2) of section 10 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 prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of,—

- (i) one per cent. of the turnover in State in case of a manufacturer;
- (ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act; and
- (iii) half per cent. of the turnover in State in case of other suppliers:

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

**TABLE**

| <b>S. No.</b> | <b>Tariff item, sub-heading, heading or Chapter</b> | <b>Description</b>   |
|---------------|---|--|
| <b>(1)</b>    | <b>(2)</b>  | <b>(3)</b>   |
| 1.            | 2105 00 00  | Ice cream and other edible ice, whether or not containing cocoa. |
| 2.            | 2106 90 20  | Pan masala   |
| 3.            | 24  | All goods, i.e. Tobacco and manufactured tobacco substitutes     |

*Explanation. –*

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

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

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

**No.F3( 14 )/Fin(Rev-I)/2017-18/DS-VI/357**

**Dated: 30-06-2017**

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)**