

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (EXPENDITURE-I) DEPARTMENT


DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110002

Notification No. 48/2023-State Tax

Dated: 25.10.2025

No. F.3 (09)/Fin.(Exp-I)/2025-26/DS-I/502 - In exercise of the powers conferred by sub-section (ii) of section 1 of the Delhi Goods and Services Tax (Amendment) Act, 2024 (Delhi Act No. 05 of 2024) the Government of National Capital Territory of Delhi hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

By Order and in the Name of the
Lt. Governor of the National Capital Territory of Delhi,



(Ravinder Kumar)
Joint Secretary (Fin.)

No. F.3 (09)/Fin.(Exp-I)/2025-26/DS-I/502

Dated: 25.10.2025

Copy forwarded for information to:-

1. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.
2. The Secretary to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi.
3. The Secretary to Hon'ble Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
5. S.O to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
6. The Additional Chief Secretary (GAD), Govt. of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
7. The Additional Chief Secretary (Finance), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
8. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
9. The Additional Secretary (Law), Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. The Director, State Resources Division, Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
- ✓ 11. Website.
12. Guard File.


(Ravinder Kumar)
Joint Secretary (Fin.)