

(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. 07/2025-State Tax

Dated: 21/05/2026

No. F.3 (01)/Fin.(Exp-I)/2026-27/DS-I/ 496 - In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lieutenant Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Delhi Goods and Services Tax (Amendment) Rules, 2025.
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -
“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.
3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.
4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.
5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:—

“FORM GST REG-12

[See rule 16(1), 16A]

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto Registration/ Temporary
Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted								
1.	Name and Legal Name, if applicable							
2.	Gender	Male/Female/Other						
3.	Father's Name							
4.	Date of Birth	DD/MM/YYYY						
5.	Address of the Person	<table><tbody><tr><td>Building No./Flat No.</td></tr><tr><td>Floor No.</td></tr><tr><td>Name of Premises/ Building</td></tr><tr><td>Road/ Street</td></tr><tr><td>Town/City/Locality/Village</td></tr><tr><td>Block/ Taluka</td></tr></tbody></table>	Building No./Flat No.	Floor No.	Name of Premises/ Building	Road/ Street	Town/City/Locality/Village	Block/ Taluka
Building No./Flat No.								
Floor No.								
Name of Premises/ Building								
Road/ Street								
Town/City/Locality/Village								
Block/ Taluka								

		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)		
10.	Reasons for temporary registration		
11.	Effective date of registration/ temporary ID		
12.	Registration No. /Temporary ID		

13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account 1

Account Number																			
Type of Account											IFSC								
Bank Name																			
Branch Address	To be auto-populated (Edit mode)																		

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)

<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>

Signature

Place

<<Name of the Officer>>:

Date:

Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	
	Building No./ Flat No.	
	Floor No.	
	Name of Premises/ Building	
	Road/ Street	
	Town/City/Locality/Village	

		Block/ Taluka
		District
		State
		PIN Code
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account

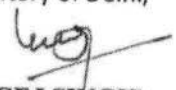
Account Number																			
Type of Account											IFSC								
Bank Name																			
Branch Address	To be auto-populated (Edit mode)																		

Note – Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.”.	

Note: The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub-section (i), vide number F.3 (10)/Fin.(Rev-1)/2017-18/DS-I/342, dated 22nd June, 2017 and were last amended vide notification No. 20/2024 – State Tax, published in the Gazette of Delhi, Extraordinary, Part IV, Section 3, Sub-section (i), vide number No. F.3 (40)/Fin.(Exp-1)/2025-26/DS-I/114 dated 06-02-2026.

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


(MANGEJ SINGH)
Dy. Secretary (Fin.)

No. F.3 (01)/Fin.(Exp-1)/2026-27/DS-I/ 496

Dated: 21/05/2026

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 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.
5. The P.S. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
6. S.O to Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
7. The Principal 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.


(MANGEJ SINGH)
Dy. Secretary (Fin.)