

भारत सरकार
GOVERNMENT OF INDIA

दिल्ली राजपत्र
Delhi Gazette



एस.जी.-डी.एल.-अ.-25012021-224673
SG-DL-E-25012021-224673

असाधारण
EXTRAORDINARY
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 27]	दिल्ली, शुक्रवार, जनवरी 22, 2021/माघ 2, 1942	[रा.रा.रा.क्षे.दि. सं. 287
No. 27]	DELHI, FRIDAY, JANUARY 22, 2021/MAGHA 2, 1942	[N. C. T. D. No. 287

भाग IV
PART IV

राष्ट्रीय राजधानी राज्य क्षेत्र दिल्ली सरकार
GOVERNMENT OF THE NATIONAL CAPITAL TERRITORY OF DELHI

व्यापार एवं कर विभाग
(नीति शाखा)
अधिसूचना

दिल्ली, 22 जनवरी, 2021

सं. 90/2020-राज्य कर

सं. फा. 2(356)/पॉलिसी-जीएसटी/2020/363-73-आयुक्त, दिल्ली माल और सेवाकर नियम 2017 के नियम 46 के पहले परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, दिल्ली के राजपत्र, असाधारण, भाग-IV में सं. फा. 3(786)/पॉलिसी-जीएसटी/2017/470-80, तारीख 30-06-2017 द्वारा प्रकाशित राष्ट्रीय राजधानी क्षेत्र दिल्ली के व्यापार एवं कर विभाग (नीति शाखा) की अधिसूचना संख्यांक 12/2017-राज्य कर, तारीख 30-06-2017 में निम्नलिखित संशोधन करते हैं, अर्थात् :-

उक्त अधिसूचना में, पहले परन्तुक के पश्चात्, निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात् :-

परंतु और कि एक रजिस्ट्रीकृत व्यक्ति नीचे सारणी के स्तंभ (2) में निर्दिष्ट आपूर्ति के वर्ग के लिए और जिसका एचएसएन कोड नीचे सारणी के स्तंभ (3) में निर्दिष्ट है, उसके द्वारा उक्त नियमों के तहत जारी किये गए कर बीजक में एचएसएन कोड के आठ अंकों की संख्या का उल्लेख करेगा-

क्रम संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
1.	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2.	Dimethyl propylphosphonate	29313200
3.	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4.	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl] methylphosphonate	29313700
5.	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6.	Dimethyl methylphosphonate	29313100
7.	Diethyl ethylphosphonate	29313300
8.	Methylphosphonic acid with (aminoiminomethyl) urea (1: 1)	29313800
9.	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10.	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11.	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12.	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13.	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14.	2-(N,N-Diisopropylamino)ethanol	29221800
15.	2-(N,N-Diethylamino)ethanethiol	29306000
16.	Bis(2-hydroxyethyl)sulfide	29307000
17.	2-(N,N-Dimethylamino)ethanethiol	29309092
18.	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19.	3-Quinuclidinol	29333930
20.	R-(-)-3-Quinuclidinol	29333930
21.	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	29313900
22.	Propylphosphonic dichloride	29313900
23.	Methylphosphonic dichloride	29313900
24.	Diphenyl methylphosphonate	29313900
25.	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26.	Methylphosphonic acid	29313900
27.	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28.	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29.	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30.	Bis (polyoxyethylene) methylphosphonate	39072090
31.	Poly(1,3-phenylene methyl phosphonate)	39119090
32.	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300

क्रम संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

2. यह अधिसूचना 1 दिसम्बर, 2020 से लागू होगी ।

संतोष डी. वैद्य, आयुक्त (राज्य कर)

टिप्पण : मूल अधिसूचना संख्यांक 12/2017-राज्य कर, तारीख 30/06/2017 दिल्ली के राजपत्र, असाधारण, भाग- IV में सं. फा. 3(786)/पॉलिसी-जीएसटी/2017/470-80, तारीख 30/06/2017 द्वारा प्रकाशित की गई थी और उसका अंतिम संशोधन दिल्ली के राजपत्र, असाधारण, भाग-IV में सं.फा. 2(319)/पॉलिसी-जीएसटी/2020/276-285, तारीख 07/12/2020 द्वारा प्रकाशित अधिसूचना सं. 78/2020-राज्य कर, तारीख 07/12/2020 द्वारा किया गया था ।

DEPARTMENT OF TRADE AND TAXES

(GST-POLICY BRANCH)

NOTIFICATION

Delhi, the 22nd January, 2021

No. 90/2020 -State Tax

No. F. 2 (356)/POLICY-GST/2020/363-73.—In exercise of the powers conferred by the first proviso to rule 46 of the Delhi Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of National Capital Territory of Delhi in the Department of Trade and Taxes (Policy branch), No.12/2017 – State Tax, dated the 30th June, 2017, published in the Delhi Gazette, Extraordinary, Part IV, *vide* No. F.3 (786)/POLICY/GST/2017/470-80, dated the 30th June, 2017, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely, -

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No. (1)	Chemical name (2)	HSN Code (3)
1.	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2.	Dimethyl propylphosphonate	29313200
3.	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylmethylphosphonate	29313600
4.	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5.	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane2,4,6-trioxide	29313500
6.	Dimethyl methylphosphonate	29313100
7.	Diethyl ethylphosphonate	29313300
8.	Methylphosphonic acid with (aminoiminomethyl) urea (1 : 1)	29313800

9.	Sodium 3-(trihydroxysilyl) propyl methyl phosphonate	29313400
10.	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11.	2-(N,N-Diisopropylamino) ethyl chloride hydrochloride	29211400
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14.	2-(N,N-Diisopropylamino)ethanol	29221800
15.	2-(N,N-Diethylamino)ethanethiol	29306000
16.	Bis(2-hydroxyethyl)sulfide	29307000
17.	2-(N,N-Dimethylamino)ethanethiol	29309092
18.	Product from the reaction of Methyl phosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19.	3-Quinuclidinol	29333930
20.	R-(-)-3-Quinuclidinol	29333930
21.	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22.	Propylphosphonic dichloride	29313900
23.	Methylphosphonic dichloride	29313900
24.	Diphenylmethylphosphonate	29313900
25.	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26.	Methylphosphonic acid	29313900
27.	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
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30.	Bis (polyoxyethylene) methylphosphonate	39072090
31.	Poly(1,3-phenylene methyl phosphonate)	39119090
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33.	Carbonyl dichloride	28121100
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35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
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41.	Triethylphosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

2. This notification shall be deemed to have come into force on the 1st day of December, 2020.

SANTOSH D. VAIDYA, Commissioner (State Tax)

Note : The principal notification No.12/2017 – State Tax, dated the 30th June, 2017, was published in the Delhi Gazette, Extraordinary, Part IV, *vide* No. F. 3 (786)/POLICY/GST/2017/470-80, dated the 30th June, 2017 and last amended *vide* notification No. 78/2020-State Tax, dated the 7th December, 2020, published in the Delhi Gazette, Extraordinary, Part IV, *vide* number No. F. 2 (319)/POLICY-GST/2020/276-285, dated the 7th December, 2020.