

**GOVT. OF NCT OF DELHI**  
**DEPARTMENT OF TRADE & TAXES**  
**VYAPAR BHAWAN, IP ESTATE,**  
**NEW DELHI-110002**  
**(POLICY BRANCH)**

**ADVISORY**

It has come to the notice of the Department that several banquet halls, farm houses, marriage gardens, and hotels registered under Delhi GST are not reporting or under reporting their business transactions/turnover and hence not paying due GST thereon.

Moreover, many of such entities are running business activities without having registration under GST despite liable to obtain the same.

Therefore, it is advised that all such banquet halls, farm houses, marriage gardens and hotels must take registration under GST and report their turnover in a correct and transparent manner and pay GST due thereon as per law.

Non-compliance shall attract penal action in accordance with the relevant provisions of DGST Act, 2017 and Rules made there under.

**(RITA KAUSHIK)**  
**Assistant Commissioner, Policy**