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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 297-L.—27th March 2026.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IV of 2026

**THE WEST BENGAL GOODS AND SERVICES TAX
(AMENDMENT) ACT, 2026.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,
Extraordinary, of the 27th March, 2026.]

An Act to amend the West Bengal Goods and Services Tax Act, 2017.

WHEREAS it is expedient to amend the West Bengal Goods and Services Tax Act, 2017, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XXVIII of 2017.

It is hereby enacted in the Seventy-seventh Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the West Bengal Goods and Services Tax (Amendment) Act, 2026.

*The West Bengal Goods and Services Tax
(Amendment) Act, 2026.*

(Section 2.)

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions of this Act shall come into force on such date, with prospective or retrospective effect as required, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
West Ben. Act
XXVIII of 2017.

2. In the West Bengal Goods and Services Tax Act, 2017,—

(1) in section 2, —

(i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted with effect from the 1st day of April, 2025;

13 of 2017.

(ii) in clause (69), —

(a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;

(b) after sub-clause (c), the following *Explanation* shall be inserted, namely: —

‘*Explanation.*— For the purposes of this sub-clause—

(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;’;

(iii) after clause (116), the following clause shall be inserted, namely: —

‘(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148 A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;’;

*The West Bengal Goods and Services Tax
(Amendment) Act, 2026.*

(Section 2.)

- (2) in section 12, sub-section (4) shall be omitted;
- (3) in section 13, sub-section (4) shall be omitted;
- (4) in section 17, in sub-section (5), in clause (d),—

(i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the *Explanation* shall be numbered as *Explanation 1* thereof, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: —

Explanation 2.— For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgement, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery”;

- (5) in section 20, with effect from the 1st day of April, 2025, —

(i) in sub-section (1), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted;

13 of 2017.

(ii) in sub-section (2), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017,” shall be inserted;

- (6) in section 34, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”;

- (7) in section 38,—

(i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;

*The West Bengal Goods and Services Tax
(Amendment) Act, 2026.*

(Section 2.)

(ii) in sub-section (2),—

- (a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;
- (b) in clause (a), the word "and" shall be omitted;
- (c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;
- (d) after clause (b), the following clause shall be inserted, namely:—
“(c) such other details as may be prescribed.”;

(8) in section 39, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted;

(9) in section 107, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”;

(10) in section 112, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”;

(11) after section 122A, the following section shall be inserted, namely:—

“Penalty for failure to comply with track and trace mechanism. 122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148 A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”;

(12) after section 148, the following section shall be inserted, namely:—

“Track and trace mechanism for certain goods. 148A. (1) The Government may, on the recommendations of the Council, by notification, specify,—

- (a) the goods;
- (b) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

*The West Bengal Goods and Services Tax
(Amendment) Act, 2026.*

(Section 3.)

- (2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—
- (a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and
 - (b) prescribe the unique identification marking for such goods, including the information to be recorded therein.
- (3) The persons referred to in sub-section (1), shall,—
- (a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;
 - (b) furnish such information and details within such time and maintain such records or documents, in such form and manner;
 - (c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;
 - (d) pay such amount in relation to the system referred to in sub-section (2), as may be prescribed.”.

Amendment of
Schedule III.

3. In Schedule III to the West Bengal Goods and Services Tax Act, 2017,—

- (i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;
- (ii) in *Explanation 2*, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

*The West Bengal Goods and Services Tax
(Amendment) Act, 2026.*

(Section 4.)

(iii) after *Explanation 2*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1 st day of July, 2017, namely:—

“*Explanation 3.* — For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.” 28 of 2005.

No refund of tax collected.

4. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 3 been in force at all material times.

By order of the Governor,

SUBHRADIP MITRA,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*