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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

**No. 36-F.T.**

**Dated, Howrah, the 10th day of January, 2022**

*(Corresponding Central Notification No. 38/2021-Central Tax)*

In pursuance of sub-rule (2) of rule 1 of the West Bengal Goods and Services Tax (Eighth Amendment) Rules, 2021 issued vide Notification No. 1231-F.T., dated 21st October, 2021, published in the Kolkata Gazette, Extraordinary, Part I, the Governor is pleased hereby to notify the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall be deemed to have come into force.

By Order of the Governor,

MALAY GHOSH, IAS  
*Additional Secretary to the Government of West Bengal.*