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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

No. 598-F.T.

Dated, Howrah, the 10th day of July, 2020

NOTIFICATION

(Corresponding Central Notification No. 50/2020-Central Tax)

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the West Bengal Goods and Services Tax (Seventh Amendment) Rules, 2020.
(2) They shall be deemed to have come into force with effect from the 1st day of April, 2020.
2. In the West Bengal Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:—

"Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Additional Secretary to the Government of West Bengal