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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. 440-F.T.

Dated, Howrah, the 31st day of March, 2021

(Corresponding Central Notification No. 03/2021-Central Tax)

In exercise of the powers conferred by sub-section (6D) of section 25 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council and in supersession of this Department notification No. 444-F.T., dated the 3rd April, 2020, published in the Kolkata Gazette, Extraordinary, except as respects things done or omitted to be done before such supersession, is pleased hereby to notify that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, –

- (a) not a citizen of India; or
 - (b) a Department or establishment of the Central Government or State Government; or
 - (c) a local authority; or
 - (d) a statutory body; or
 - (e) a Public Sector Undertaking; or
 - (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.
2. This notification shall be deemed to have come into force with effect from the 23rd February, 2021.

By Order of the Governor,

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