

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते

*Extraordinary*  
Published by Authority

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MONDAY, DECEMBER 31, 2018

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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. 1892-F.T.**

**Howrah, the 31st day of December, 2018.**

*No. 73/2018-State Tax*

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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, is pleased hereby to make the following further amendment in this Department No. 1344-F.T. [50/2018-State Tax], dated the 13th September, 2018, published in the Kolkata Gazette, Extraordinary, Part I: –

*Amendments*

In the said notification, after the second proviso, the following proviso shall be *inserted*, namely: –

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act."

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**

*Additional Secretary to the Government of West Bengal.*