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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. 1702-F.T.**

**Dated, Howrah, the 30th day of September, 2019**

*No. 23/2019-State Tax (Rate)*

In exercise of the powers conferred by section 148 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 amendment in this Department notification No.132-F.T. [4/2018-State Tax (Rate)], dated the 25th January, 2018, published in the Kolkata Gazette, Extraordinary, Part I: –

*Amendment*

After paragraph, the following explanation shall be *inserted*, namely: –

"Explanation.–

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019."

2. This notification shall come into force with effect from the 1st day of October, 2019.

By order of the Governor,

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