

The
Kolkata Gazette



सत्यमेव जयते

Extraordinary
Published by Authority

SRAVANA 7]

MONDAY, JULY 29, 2024

[SAKA 1946

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. 1202-F.T.

Dated, Howrah, the 29th day of July, 2024

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 is pleased hereby to make the following amendments to the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules): –

Amendments

In the said Rules, in rule 109A,—

(i) for clause (b) of sub-rule (1), the following clause shall be *substituted*,—

“(b) any officer not below the rank of Additional Commissioner (Appeals) where such decision or order is passed by the Senior Joint Commissioner,”

(ii) for clause (b) of sub-rule (2), the following clause shall be *substituted*,—

“(b) any officer not below the rank of Additional Commissioner (Appeals) where such decision or order is passed by the Senior Joint Commissioner,”

By order of the Governor,

RAKTIM DUTTA, WBRS
Deputy Secretary (Technical) to the
Government of West Bengal