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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. 1344-F.T.

Dated, Howrah, the 13th day of September, 2018.

No. 50/2018-State Tax

In exercise of the powers conferred by sub-section (3) of section 1 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), and in supersession of the notification of this Department No. 1665-F.T., dated the 18th September, 2017, published in the Kolkata Gazette, Extraordinary, Part I, except as respects things done or omitted to be done before such supersession, the Governor is pleased hereby to appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

- (a) an authority or a board or any other body, -
- (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,
with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal