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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. 140–F.T.**

**Dated, Howrah, the 21st day of January, 2019**

*No. 1/2019-State Tax*

In exercise of the powers conferred by section 147 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 amendments in this Department Notification No. 1853-F.T. dated the 18th October, 2017 [*No. 48/2017-State Tax*]:—

*Amendments*

In the said notification,

- (i) In the Table, in column number (2) against Sl. No.1, after the entry, the following proviso shall be *inserted*, namely:—

"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the Commissioner or any other officer authorised by him within 6 months of such supply:

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.";

- (ii) In the Explanation against serial number 1 the words "on pre-import basis" shall be *omitted*.

2. This notification shall be deemed to have come into force with effect from the 15th January, 2019.

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**

*Additional Secretary to the Government of West Bengal.*