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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. 1427-F.T.

Howrah, the 28th day of September, 2018.

*No. 52/2018-State Tax*

In exercise of the powers conferred by sub-section (1) of section 52 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 notify that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

2. This notification shall be deemed to have come into force with effect from the 20th day of September, 2018.

By order of the Governor,

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