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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. 1456-F.T.**

**Dated, Howrah, the 17th day of August, 2017**

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 rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the West Bengal Goods and Services Tax (Fifth Amendment) Rules, 2017.
- (2) Save as otherwise provided, they shall come into force with immediate effect.
2. In the West Bengal Goods and Services Tax Rules, 2017,—
  - (i) in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be *substituted*;
  - (ii) in rule 17, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be deemed to have been *inserted* with effect from the 22nd day of June, 2017;
  - (iii) in rule 40, in sub-rule (1), for clause (b), the following shall be deemed to have been *substituted* with effect from the 1st day of July, 2017, namely:—

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.";
  - (iv) in rule 61, in sub-rule (5), for the words "specify that", the words "specify the manner and conditions subject to which the" shall be deemed to have been *substituted* with effect from the 1st day of July, 2017;

(v) in rule 87,—

(a) in sub-rule (2), the following shall be *inserted*, namely:—

"Provided that the challan in **FORM GST PMT-06** generated at the common portal shall be valid for a period of fifteen days:

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.";

(b) in sub-rule (3), for the second proviso, the following proviso shall be *substituted*, namely:—

"Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.";

(vi) in "**FORM GST REG-01**" under the heading 'Instructions for submission of Application for Registration', after Serial No. 15, the following Serial No. shall be *inserted*, namely:—

"16. Government departments applying for registration as suppliers may not furnish Bank Account details.";

(vii) For "**FORM GST REG-13**", the following Form shall be deemed to have been *substituted* with effect from the 22nd day of June, 2017, namely:—

**"Form GST REG-13**

[See Rule 17]

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others**

**State /UT —**

**District —**

**PART A**

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

**PART B**

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.		Date
3.	Notification details	Notification No.		Date
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number	Type of Account		
	IFSC	Bank Name		
	Branch Address			

9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>

(Signature)

Name of Authorized Person:

Place:

Date:

Or

(Signature)

Name of Proper Officer:

Place:

Designation:

Date:

Jurisdiction:

**Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
  - Application shall be filed through Common Portal or registration can be granted *suo-moto* by proper officer.
  - The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
  - The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
  - PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.;"
- (viii) in **FORM GST TRAN-1** in Serial No. 7,—
- (a) in item (a), for the word, figures and brackets "and 140 (6)", the figures, brackets and word ", 140 (6) and 140 (7)" shall be deemed to have been *substituted* with effect from the 1st day of July, 2017;
  - (b) in item (b),—
    - (A) after the word, figures and brackets, "section 140 (5)", the words, figures and brackets "and section 140(7)" shall be deemed to have been *inserted* with effect from the 1st day of July, 2017;
    - (B) for column heading 1, the column heading "registration number of the supplier or input service distributor" shall be deemed to have been *substituted* with effect from the 1st day of July, 2017;
    - (C) in the heading of column 8, after the words "Eligible duties and taxes", the brackets and words "(central taxes)" shall be deemed to have been *inserted* with effect from the 1st day of July, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY  
Joint Secretary to the Government of West Bengal.