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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. 1484-F.T.

Dated, Howrah, the 24th day of August, 2023

[Corresponding Central Notification No. 10/2023-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, is pleased hereby to make the following amendments in this Department notification No. 1899-F.T., dated the 31st December, 2018, published in the Kolkata Gazette, Extraordinary, Part I, namely :—

Amendments

In the said notification, —

- (A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be *substituted*;
- (B) in the Explanation, —
- (i) for clause (a), the following clause shall be *substituted*, namely : —
- ‘(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E) dated the 31st March, 2023;’
- (ii) for clause (b), the following clause shall be *substituted*, namely : —

‘(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;’.

2. This notification shall be deemed to have come into force with effect from the 27th July, 2023.

By order of the Governor,

MALAY GHOSH, IAS
OSD & Ex-officio Secretary
to the Government of West Bengal