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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. 1505-F.T.

Howrah, the 12th day of October, 2018.

No. 53/2018-State Tax

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. (1) These rules may be called the West Bengal Goods and Services Tax (Eleventh Amendment) Rules, 2018.
(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.
2. In the West Bengal Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be *substituted* and shall be deemed to have been *substituted* with effect from the 23rd October, 2017, namely: –

"(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of this Department notification No. 1853-F.T. (48/2017-State Tax), dated the 18th October, 2017, published in the Kolkata Gazette, Extraordinary, Part I or this Department notification No. 1874-F.T. [40/2017-State Tax (Rate)] dated the 23rd October, 2017, published in the Kolkata Gazette, Extraordinary, Part I or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E) dated the 13th October, 2017."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal