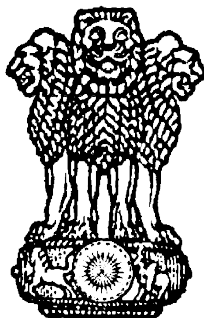


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1566-F.T.

Dated, Howrah, the 10th December, 2021

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 amendments to the West Bengal Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules):—

Amendments

In the said Rules, for rule 109A, the following rule shall be *substituted*—

“109A. Appointment of Appellate Authority. – (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –

- (a) the Special Commissioner (Appeals) where such decision or order is passed by the Additional Commissioner,
- (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Senior Joint Commissioner,
- (c) any officer not below the rank of Senior Joint Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner,
- (d) any officer not below the rank of Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner, the Assistant Commissioner or the State Tax Officer,

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –

- (a) the Special Commissioner (Appeals) where such decision or order is passed by the Additional Commissioner,

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- (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Senior Joint Commissioner,
- (c) any officer not below the rank of Senior Joint Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner,
- (d) any officer not below the rank of Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner, the Assistant Commissioner or the State Tax Officer,
- within six months from the date of communication of the said decision or order.”
2. The notification shall be deemed to have come into force with effect from 08.05.2019.

By Order of the Governor,

MALAY GHOSH, IAS

Additional Secretary to the Government of West Bengal.