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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. 1638-F.T.

Dated, Howrah, the 19<sup>th</sup> day of September, 2025

[Corresponding Central Notification No. 17/2025-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (5) of section 9 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 make the following further amendments in this Department notification No. 1141-F.T., dated the 28<sup>th</sup> day of June, 2017, published in the *Kolkata Gazette, Extraordinary*, Part I, namely:-

*Amendments*

In the said notification, after clause (iv), the following clause shall be *inserted*, namely:-

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the West Bengal Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22<sup>nd</sup> day of September 2025.

By order of the Governor,

MALAY GHOSH, IAS  
*OSD & Ex-Officio Secretary*  
*to the Government of West Bengal.*