

The  
Kolkata Gazette



सत्यमेव जयते

Extraordinary  
Published by Authority

BHADRA 30]

THURSDAY, SEPTEMBER 21, 2023

[SAKA 1945

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. 1659-F.T.

Dated Howrah, the 20th day of September, 2023

(Corresponding Central Notification No. 24/2022-Central 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, on the recommendations of the Council, is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely: –

1. **Short title and commencement.**— (1) These rules may be called the West Bengal Goods and Services Tax (Third Amendment) Rules, 2023.  
(2) They shall be deemed to have come into force with effect from the 1st day of December, 2022.
2. In the West Bengal Goods and Services Tax Rules, 2017, –
  - (a) rule 122 shall be *omitted*;
  - (b) rules 124 and 125 shall be *omitted*,
  - (c) in rule 127,–
    - (i) in the marginal heading, for the word "Duties", the word "Functions", shall be *substituted*,
    - (ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:–" shall be *substituted*,
  - (d) rule 134 shall be *omitted*,

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- (e) rule 137 shall be *omitted*,
- (f) after rule 137, in the Explanation, for clause (a), the following clause shall be *substituted*, namely:—
- '(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;'

By order of the Governor,

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