

The
Kolkata Gazette
सत्यमेव जयते
Extraordinary
Published by Authority



ASVINA 20]

THURSDAY, OCTOBER 12, 2017

[SAKA 1939

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. 1763-F.T.

Dated, Howrah, the 10th day of October, 2017.

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 (Eighth Amendment) Rules, 2017.
(2) They shall be deemed to have come into force from the 29th day of September, 2017.
2. In the West Bengal Goods and Services Tax Rules, 2017, —
 - (i) in rule 24, in sub-rule (4), for the figures, letters and word "30th September", the figures, letters and word "31st October" shall be *substituted*;
 - (ii) in rule 118, for the words "a period of ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be *substituted*;
 - (iii) in rule 119, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be *substituted*;
 - (iv) in rule 120, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be *substituted*;
 - (v) in rule 120A, the marginal heading "**Revision of declaration in FORM GST TRAN-1**" shall be *inserted*;

(vi) in **FORM GST REG-29**, —

- (a) for the heading, "**APPLICATION FOR CANCELLATION OF PROVISIONAL REGISTRATION**", the heading, "**APPLICATION FOR CANCELLATION OF REGISTRATION OF MIGRATED TAXPAYERS**" shall be *substituted*;
- (b) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be *substituted*.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal