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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. 1781—F.T.

Dated, Howrah, the 22nd day of November, 2024

[Corresponding Central Notification No. 24/2024-Central Tax]

In exercise of the powers conferred by sub-section (2) of section 23 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 amendments in this Department notification No. 1070-F.T. dated 21.06.2017, published in the Kolkata Gazette, Extraordinary, Part I, namely :—

Amendments

In the said notification, after the opening paragraph, the following proviso shall be *inserted* namely :—

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.

By order of the Governor,

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