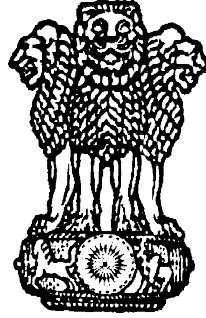


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AGRAHAYANA 1]

FRIDAY, NOVEMBER 22, 2024

[SAKA 1946

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. 1782—F.T.

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

[Corresponding Central Notification No. 25/2024-Central Tax]

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1344-F.T. dated 13.09.2018, published in the Kolkata Gazette, Extraordinary, Part I :—

*Amendments*

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be *inserted*,—  
“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;
- (ii) for the third proviso, the following proviso shall be *substituted*, namely—  
“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause of this notification.”

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