





## Extraordinary Published by Authority

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MONDAY, OCTOBER 16, 2023

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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. 1876-F.T., dated the 16th day of October, 2023.-In exercise of the powers conferred by sub-section (2) of section 1 of the West Bengal Goods and Services Tax (Amendment) Act, 2023 (West Ben. Act IX of 2023) (hereinafter referred to as the said Act), the Governor is pleased hereby—

- (a) to notify that section 1 of the said Act has come into force with immediate effect upon notification of the said Act;
- (b) to appoint the 1st day of October, 2023, as the date on which the provisions of sub-sections (1) to (22) [except subsection (4) and sub-sections (13) to (18)] of section 2 of the said Act shall be deemed to have come into force;
- (c) to appoint the 1st day of August, 2023, as the date on which sub-sections (13) to (18) of section 2 of the said Act shall be deemed to have come into force.

By order of the Governor,

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