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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. 432-F.T.

Dated, Howrah, the 31st day of March, 2021

(Corresponding Central Notification No. 40/2020-Central Tax)

In exercise of the powers conferred by section 168A of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to make the following amendment in this Department notification No. 431-F.T., dated the 31st March, 2021, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be *inserted*, namely:—

"Provided that where an e-way bill has been generated under rule 138 of the West Bengal Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020."

2. This notification shall be deemed to have come into force with effect from the 5th day of May, 2020.

By Order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Secretary to the Government of West Bengal.