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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. 2021-F.T.

Dated, Howrah, the 17th day of November, 2023

[*Corresponding Central Notification No. 33/2023-Central Tax*]

In exercise of the powers conferred by section 158A 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 notify "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under Section 158A of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company- Account Aggregator (Reserve Bank) Directions, 2016.

By order of the Governor,

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