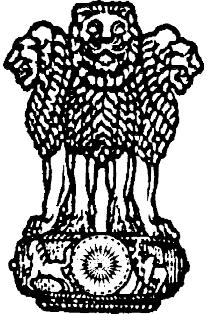


The

Kolkata **Gazette**
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Notification No. : 2044-F.T.

Date : 04.12.2025

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. 2044-F.T.

Dated, Howrah, the 4th day of December, 2025

[Corresponding Central Notification No. 18/2025-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1) of section 11 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 further amendment in this Department notification No. 1899-F.T., dated the 31st December, 2018, published in the *Kolkata Gazette, Extraordinary*, Part I, namely :—

Amendment

In the said notification, in the Explanation, for clause (c), *substitute* the following clause :—

‘(c) “Nominated Agency” means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);’

2. This notification shall be deemed to have come into force with effect from the 1st day of November, 2025.

By order of the Governor,

MALAY GHOSH, IAS
*OSD & Ex-Officio Secretary
 to the Government of West Bengal.*