


The
Kolkata  **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

PAUSA 3]

TUESDAY, DECEMBER 24, 2019

[SAKA 1941

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. 2052-F.T.

Dated, Howrah, the 23rd day of December, 2019

No. 70/2019-State Tax

In exercise of the powers conferred by sub-rule (4) to rule 48 of the West Bengal Goods and Services Tax Rules, 2017, the Governor, on the recommendations of the Council, is pleased hereby to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st day of April, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal