


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. 2054-F.T.

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

No. 72/2019-State Tax

In exercise of the powers conferred by the sixth proviso to rule 46 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Governor, on the recommendations of the Council, is pleased hereby to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

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