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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**

**NOTIFICATION**

**No. 2090-FT**

**Dated, Howrah, the 31st of December, 2019**

*No. 75/2019-State Tax*

In exercise of the powers conferred by section 164 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 rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the West Bengal Goods and Services Tax (Ninth Amendment) Rules, 2019.  
(2) Save as otherwise provided, they shall be deemed to have come into force on the 26th December, 2019.
2. In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words "20 per cent.", the figures and words "10 per cent." shall be *substituted*.
3. In the said rules, after rule 86, the following rule shall be *inserted*, namely:—

**"86A. Conditions of use of amount available in electronic credit ledger.—**

- (1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as—
  - a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36—
    - i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

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- ii. without receipt of goods or services or both; or
  - b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
  - c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
  - d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

- (2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
  - (3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction."
4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be *inserted*, namely:—
- "(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Additional Secretary to the Government of West Bengal*