

The
Kolkata Gazette



सत्यमेव जयते

Extraordinary
Published by Authority

AGRAHAYANA 17]

FRIDAY, DECEMBER 8, 2023

[SAKA 1945

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. 2153-F.T.

Dated, Howrah, the 7th day of December, 2023

[Corresponding Central Notification No. 15/2023-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (3) of section 54 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following amendment in this Department notification No. 1139-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely:—

Amendment

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the West Bengal Goods and Services Tax Ordinance, 2017", the words, " of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be *substituted*.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Governor,

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