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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
REVENUE

THE WEST BENGAL GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)
ORDER, 2019

No. 235-F.T.

Dated, Howrah, the 13th day of February, 2019

Order No. 01/2019-State Tax

WHEREAS, sub-section (1) of section 10 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter in this Order referred to as the said Act) provides that—

- (i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;
- (ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher;

AND WHEREAS, clause (a) of sub-section (2) of section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1), if, save as otherwise provided in sub-section (1), he is not engaged in the supply of services;

AND WHEREAS, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid scheme, causing hardships to a lot of small businesses and because of that, certain difficulties have arisen in giving effect to the provisions of section 10;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the West Bengal Goods and Services Tax Act, 2017 and in supersession of the West Bengal Goods and Services Tax (Removal of Difficulties) Order, 2017, No. 1803-F.T. [*Order No. 01/2017-State Tax*], dated the 13th October, 2017, published in the Kolkata Gazette, Extraordinary,

except as respects things done or omitted to be done before such supersession, the Governor, on recommendations of the Council, is pleased hereby to make the following Order, namely: –

1. Short title. – This Order may be called the West Bengal Goods and Services Tax (Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account –
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10;
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.
3. This Order shall be deemed to have come into force with effect from the 1st February, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal