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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

NOTIFICATION

No. 38-F.T.

Dated, Howrah, the 10th day of January, 2022

[Corresponding Central Notification No. 16/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 further amendments in this Department notification No. 1136-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the TABLE, —

- (i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be *omitted*;
- (ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be *omitted*;
- (iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be *inserted*, namely, —

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).”;

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- (iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be *inserted*, namely, –

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).”

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2022.

By Order of the Governor,

MALAY GHOSH, IAS
Additional Secretary to the Government of West Bengal.