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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.: 347-F.T.

Dated, Howrah, the 3rd day of March, 2025

[Corresponding Central Notification No. 07/2025-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in this Department notification No. 1137-F.T. dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely: -

Amendments

In the said notification, in the Table, -

- (A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be *inserted*.
 - (B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be *inserted*.
2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2025.

By order of the Governor,

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