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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. 351-F.T.

Dated, Howrah, the 5th day of March, 2020

No. 08/2020-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) These rules may be called the West Bengal Goods and Services Tax (Second Amendment) Rules, 2020.  
(2) Save as otherwise provided in these rules, they shall come into force with immediate effect.
- In the West Bengal Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be *substituted*, namely:-

"(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

*Explanation:*— For the purposes of this sub-rule, the expression "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY  
Additional Secretary to the Government of West Bengal