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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. 383—F.T.

Dated, Howrah, the 16th day of March, 2023

[Corresponding Central Notification No. 1/2023-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 amendment further to amend this Department notification No. 1136-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely :-

Amendments

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be *inserted*, namely :-

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2023.

By order of the Governor,

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