

The  
Kolkata Gazette  
सत्यमेव जयते  
Extraordinary  
Published by Authority



CHAITRA 14]

FRIDAY, APRIL 03, 2020

[SAKA 1941

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

No. 441-F.T.

Dated, Howrah, the 3rd day of April, 2020

**NOTIFICATION**

*(Corresponding Central Notification No. 13/2020-Central Tax)*

In exercise of the powers conferred by sub-rule (4) of rule 48 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Governor, on the recommendations of the Council, and in supersession of this Department notification No. 2052-F.T., dated the 23rd December, 2019, published in the Kolkata Gazette, Extraordinary, Part I, except as respects things done or omitted to be done before such supersession, is pleased hereby to notify registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

By Order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS  
*Additional Secretary*  
*to the Government of West Bengal.*