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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

No. 442-F.T.

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

NOTIFICATION

(Corresponding Central Notification No. 14/2020-Central Tax)

In exercise of the powers conferred by the sixth proviso to rule 46 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Governor, on the recommendations of the Council, and in supersession of this Department notification No. 2054-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 that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code :

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

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

By Order of the Governor,

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