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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. 444-F.T.

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

NOTIFICATION

(Corresponding Central Notification No. 17/2020-Central Tax)

In exercise of the powers conferred by sub-section (6D) of section 25 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 notify that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of a Hindu undivided family.

2. This notification shall be deemed to have come into force on the 1st April, 2020.

By Order of the Governor,

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