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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. 446-F.T.

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

**NOTIFICATION**

*(Corresponding Central Notification No. 19/2020-Central Tax)*

In exercise of the powers conferred by sub-section (6C) 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 the date of coming into force of this notification as the date, from which the -

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of a Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the West Bengal Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

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.*