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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. 493-F.T.

Dated, Howrah, the 13th day of May, 2020

NOTIFICATION

(Corresponding Central Notification No. 39/2020-Central Tax)

In exercise of the powers conferred by section 148 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 make the following amendments in this Department notification No. 439-F.T., dated the 3rd April, 2020, published in the Kolkata Gazette, Extraordinary, Part I :-

Amendment

In the said notification

(i) in the first paragraph, the following proviso shall be *inserted*, namely :-

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

(ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be *substituted*, namely :-

“2. **Registration.** - The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

2. This notification shall be deemed to have come into force on the 5th May, 2020.

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