

The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

Notification No. : 602-F.T.

Date : 02.04.2026

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

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 602-F.T., dated the 2nd day of April, 2026—In exercise of the powers conferred by sub-section (2) of section 1 of the West Bengal Goods and Services Tax (Amendment) Act, 2026 (West Ben. Act IV of 2026) (hereinafter referred to as the said Act), the Governor is pleased hereby—

- (a) to notify that section 1 of the said Act has come into force with immediate effect upon notification of the said Act;
- (b) to appoint the 1st day of October, 2025, as the date on which the provisions of clause (ii) and (iii) of sub-section (1), sub-section (2), sub-section (3), clause (ii) of sub-section (4), sub-section (6) to sub-section (12) of section 2 and the provisions of section 4 of the said Act shall be deemed to have come into force.

By order of the Governor,

MALAY GHOSH, IAS
OSD & Ex-Officio Secretary
to the Government of West Bengal.