

The  
Kolkata Gazette  
सत्यमेव जयते  
Extraordinary  
Published by Authority

JYAISTHA 13]

THURSDAY, JUNE 3, 2021

[SAKA 1943

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. 612-F.T.**

**Dated, Howrah, the 3rd day of June, 2021**

*[Corresponding Central Notification No. 03/2021-Central Tax (Rate)]*

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, and on being satisfied that it is necessary in the public interest so to do, is pleased hereby to make the following amendments in this Department notification No. 555-F.T., dated the 29th March, 2019, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

In the said notification, in the first paragraph,—

- (a) for the words "in whose case the liability to", the words ", who shall" shall be *substituted*;
- (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be *substituted*.

2. This notification shall be deemed to have come into force with effect from the 2nd day of June, 2021.

By Order of the Governor,

BISWAJIT GANGOPADHYAY  
OSD & Ex Officio Secretary to the Government  
of West Bengal.