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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

NOTIFICATION

No. 642-F.T.

Dated, Howrah, the 23rd day of April, 2024

[Corresponding Central Notification No. 50/2023-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) (hereinafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to make the following amendment in this Department notification No. 2035-F.T., dated the 15th day of November, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely: –

Amendment

In the said notification, with effect from the 1st October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words, brackets and figures ", other than the registered person making supply of specified actionable claims as defined in clause (102 A) of section 2 of the said Act," shall be *inserted*.

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

By order of the Governor,

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