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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

**THE WEST BENGAL GOODS AND SERVICES TAX (THIRD REMOVAL OF
DIFFICULTIES) ORDER, 2019**

NOTIFICATION

No. 395-F.T.

Dated, Howrah, the 8th day of March, 2019

Order No. 3/2019-State Tax

Whereas, clause (c) of sub-section (3) of section 31 the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Governor, on recommendations of the Council, is pleased hereby to make the following Order, to remove the difficulties, namely: –

1. Short title. –This Order may be called the West Bengal Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification No. 377-F.T. dated 07.03.2019 published in the Kolkata Gazette, Extraordinary.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

Additional Secretary to the Government of West Bengal