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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. 558-F.T.

Howrah, the 29th day of March, 2019.

No. 9/2019-State Tax(Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (herein after referred to as the "said Act"), 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. 377-F.T. [02/2019- State Tax (Rate)], dated the 7th March, 2019, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, —

- (i) in the Table, in column 3, after clause 7, the following clause shall be *inserted*, namely: —

"8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.";

- (ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be *inserted*, namely: —

"(iii) the West Bengal Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification."

2. This notification shall come into force on the 1st day of April, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal