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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. 766-F.T.

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

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor is pleased hereby to make the following amendments to the West Bengal Goods and Services Tax Rules, 2017, namely:—

Amendments

In the said Rules, in rule 109A,—

- (i) in sub-rule (1), in clause (d), for the words and brackets "the Senior Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner or Assistant Commissioner", the words and brackets "the Senior Joint Commissioner (Appeals) or the Joint Commissioner (Appeals) where such decision or order is passed by Deputy Commissioner, Assistant Commissioner or State Tax Officer" shall be *substituted*;
- (ii) in sub-rule (2), in clause (d), for the words and brackets "the Senior Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner or Assistant Commissioner", the words and brackets "the Senior Joint Commissioner (Appeals) or the Joint Commissioner (Appeals) where such decision or order is passed by Deputy Commissioner, Assistant Commissioner or State Tax Officer" shall be *substituted*.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

Additional Secretary to the Government of West Bengal