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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. 80-F.T.**

**Dated, Howrah, the 17th day of January, 2023**

[Corresponding Central Notification No. 15/2022-Central Tax (Rate)]

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following amendments further to amend this Department notification No. 1136-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

In the said notification,

- (i) against S. No. 12, in column (3), after the entry, the following explanation shall be *inserted*, namely:—

"*Explanation.*— For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, —

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and  
(ii) such renting is on his own account and not that of the proprietorship concern.";

- (ii) S. No. 23A and the entries relating thereto, shall be *omitted*.

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

By order of the Governor,

MALAY GHOSH, IAS  
*Secretary to the Government of West Bengal.*