

The
Kolkata Gazette
सत्यमेव जयते



Extraordinary
Published by Authority

ASVINA 23]

THURSDAY, OCTOBER 15, 2020

[SAKA 1942

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. 841-F.T.

Dated, Howrah, the 15th day of October, 2020

(Corresponding Central Notification No. 70/2020-Central Tax)

In exercise of the powers conferred by sub-rule (4) of rule 48 of the West Bengal Goods and Services Tax Rules, 2017, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 441-F.T., dated the 3rd April, 2020, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the first paragraph, —

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be *substituted*;
 - (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be *inserted*.
2. This notification shall be deemed to have come into force on the 1st day of October, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Additional Secretary to the Government of West Bengal