

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. 843-F.T.

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

(Corresponding Central Notification No. 72/2020-Central Tax)

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, on the recommendations of the Council, is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the West Bengal Goods and Services Tax (Eleventh Amendment) Rules, 2020.  
(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 30th day of September, 2020.
- In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be *inserted*, namely:—  
"(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48."
- In the said rules, in rule 48, in sub-rule (4), the following proviso shall be *inserted*, namely:—  
"Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification."
- In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be *substituted*, namely:—  
"(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice."

By order of the Governor,

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