

The



Kolkata **Gazette**

सत्यमेव जयते
Extraordinary
Published by Authority

KARTIKA 13]

WEDNESDAY, NOVEMBER 4, 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. 866-F.T.****Dated, Howrah, the 4th day of November, 2020***(Corresponding Central Notification No. 78/2020-Central Tax)*

In exercise of the powers conferred by the first proviso to rule 46 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 amendments in this Department notification No.1152-F.T., dated the 29th June,2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be *substituted*, namely,—

“Table

Serial Number (1)	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1	UPto rupees five crores	4
2	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS

Additional Secretary to the Government of West Bengal