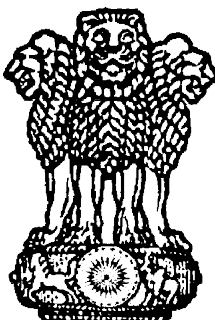


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THURSDAY, MAY 25, 2023

[SAKA 1945

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**

No. 886-F.T.

Dated, Howrah, the 25th May, 2023

[Corresponding Central Notification No. 5/2023-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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 further amendments in this Department notification No. 1135-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely:—

*Amendments*

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be *inserted*, namely:—

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”

2. This notification shall be deemed to have come into force with effect from the 9th day of May, 2023.

By order of the Governor,

MALAY GHOSH, IAS  
Secretary to the Government of West Bengal