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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. 1395-F.T.

Dated, Howrah, the 23rd day of August, 2022

[Corresponding Central Notification No. 05/2022-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in this Department notification No. 1137-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I :-

Amendments

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

- (a) the words, figures and symbols “who has not paid State tax at the rate of 6%,” shall be *omitted* ;
- (b) after the proviso the following proviso shall be *inserted*, namely :-

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the WBGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be *omitted* ;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be *inserted*, namely :-

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be *inserted*, namely :-

“Annexure III

Declaration

I/we have taken registration under the WBGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

2. This notification shall be deemed to have come into force with effect from the 18th July, 2022.

By Order of the Governor,

MALAY GHOSH, IAS

Senior Special Secretary to the Government of West Bengal