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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. 560-F.T.

Howrah, the 29th day of March, 2019.

**THE WEST BENGAL GOODS AND SERVICES TAX (FOURTH REMOVAL  
OF DIFFICULTIES) ORDER, 2019**

*Order No. 04/2019-State Tax*

WHEREAS, sub-section (2) of section 17 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this Order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

AND WHEREAS, sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, the Governor, on recommendations of the Council, is pleased hereby to make the following Order, namely: -

1. Short title. – This Order may be called the West Bengal Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause(b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This order shall come into force with effect from the 1st day of April, 2019.

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY,**

*Additional Secretary to the Government of West Bengal*