

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA -700015**

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 02/2024–C.T./GST

Dated: 16/07/2024

[Corresponding Central Notification No. 14/2024-Central Tax]

In exercise of the powers conferred by the first proviso to section 44 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force with effect from the 10th day of July, 2024.

Sd/-
(DEVI PRASAD KARANAM, IAS)
Commissioner of State Tax,
West Bengal