

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 14/2020–C.T./GST

Dated: 02/12/2020

(Corresponding Central Notification No. 86/2020-Central Tax)

In exercise of the powers conferred by section 168 of West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), read with sub-rule (5) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, on being satisfied that it is necessary in the public interest so to do, on the recommendations on the Council, hereby rescinds this Department notification No. 11/2020-C.T., dated the 4th November, 2020, except as respects things done or omitted to be done before such rescission.

2. This notification shall be deemed to have come into force with effect from the 10th day of November, 2020.

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