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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. 168-F.T., dated the 25th day of January, 2024—In exercise of the powers conferred by sub-section (2) of section 1 of the West Bengal Goods and Services Tax (Second Amendment) Act, 2023 (West Ben. Act XIV of 2023) (hereinafter referred to as the said Act), the Governor is pleased hereby—

- to notify that section 1 of the said Act has come into force with immediate effect upon notification of the said Act;
- to appoint the 1st day of October, 2023, as the date on which the provisions of sections 2, 3 and 4 of the said Act, shall be deemed to have come into force.

By order of the Governor,

MALAY GHOSH, IAS
*OSD & Ex-Officio Secretary to the
Government of West Bengal*