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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. 1150-F.T.

Dated Howrah, the 29th day of June, 2017

In exercise of the power conferred by section 164 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor is pleased hereby to make the following rules to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the West Bengal Goods and Services Tax (Amendment) Rules, 2017.
(2) They shall be deemed to have come into force with effect from the 22nd day of June, 2017.
2. In the West Bengal Goods and Services Tax Rules, 2017,—
 - (a) in rule 1, in the heading, the word, “Extent” shall be *omitted*;
 - (b) in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be *substituted*;
 - (c) in rule 13, in sub-rule (4), for the words “signed”, the words “duly signed or verified through electronic verification code” shall be *substituted*;
 - (d) in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” shall be *substituted*;
 - (e) in rule 21, for clause (b), the following clauses shall be *substituted*, namely:-
 - “(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Ordinance, or the rules made thereunder; or
 - (c) violates the provisions of section 171 of the Ordinance or the rules made thereunder.”;

- (f) in rule 24,—
- (i) in sub-rule (1), the second proviso shall be *omitted*;
 - (ii) after sub-rule (3), the following sub-rule shall be *inserted*, namely:—
“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”;
- (g) in rule 26, in sub-rule (3), for the words “specified under the provisions of the Information Technology Act, 2000 (21 of 2000)”, the words “or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Government in this behalf.” shall be *substituted*;
- (h) in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be *substituted*, namely:—
- “5. Category of Registered Person
- (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government
 - (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
 - (iii) Any other supplier eligible for composition levy.”;
- (i) in Form GST REG-12, for the words and figures “within 30 days”, the words and figures “within 90 days” shall be *substituted*;
- (j) In Form REG-25,—
- (i) for the words , “Certificate of Provisional Registration”, the letters “GSTIN” shall be *substituted*;
 - (ii) the words “Place” and “<State>” shall be *omitted*.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal.