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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. 143-F.T., dated the 27th day of January, 2025— In exercise of the powers conferred by sub-section (2) of section 1 of the West Bengal Goods and Services Tax (Amendment) Act, 2024 (West Ben. Act XII of 2024) (hereinafter referred to as the said Act), the Governor is pleased hereby—

- (a) to notify that section 1 of the said Act has come into force with immediate effect upon notification of the said Act;
- (b) to appoint the 1st day of November, 2024, as the date on which the provisions of sub-sections (2) to sub-section (35) [except sub-section (6), sub-section (8), clause (a) and clause (b) of sub-section (31), sub-section (32) and sub-section (33)] of section 2 and the provisions of section 3 of the said Act shall be deemed to have come into force;
- (c) to appoint the 1st day of April, 2025, as the date on which the provisions of sub-section (1) and sub-section (8) of section 2 of the said Act shall come into force;
- (d) to appoint the 27th day of September, 2024, as the date on which the provisions of sub-section (36) of section 2 and the provisions of section 4 of the said Act shall be deemed to have come into force;
- (e) to appoint the 1st day of October, 2024, as the date on which the provisions of sub-section (33) of section 2 of the said Act shall be deemed to have come into force.

By order of the Governor,

MALAY GHOSH,

OSD & Ex-officio Secretary to the Government of West Bengal