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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 795-F.T., dated the 30th day of September, 2020.— In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), as amended, (hereinafter referred to as the said Act), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules, in Chapter VI, in Part I, in rule 26KC,—

- (i) in the marginal note, *omit* the words “Indian Oil Corporation Limited to”;
 - (ii) in the rule and the proviso, for the words “the Indian Oil Corporation Limited” wherever they occur, *substitute* the words “the Indian Oil Corporation Limited or Bharat Petroleum Corporation Limited or Hindustan Petroleum Corporation Limited”.
2. This notification shall be deemed to have come into force with effect from the 3rd day of October, 2016.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal.