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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. 1791-F.T.**

**Dated, Howrah, the 13th day of October, 2017**

*Notification No. 39/2017-State Tax*

In exercise of the powers conferred by sub-section (1) of section 6 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. XXVIII of 2017) (hereafter in this notification referred to as "WBGST Act"), on the recommendations of the Council, the Governor is pleased hereby to specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the WBGST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

By order of the Governor,

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