

The
Kolkata  **Gazette**
सत्यमेव जयते

Extraordinary
Published by Authority

KARTIKA 24]

WEDNESDAY, NOVEMBER 15, 2017

[SAKA 1939

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. 2034-F.T.

Howrah, the 15th day of November, 2017.

No. 65/2017-State Tax

In exercise of the powers conferred by sub-section (2) of section 23 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to specify the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act, through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Joint Secretary to the Government of West Bengal