

The  
Kolkata Gazette  
सत्यमेव जयते



Extraordinary  
Published by Authority

AGRAHAYANA 30]

THURSDAY, DECEMBER 21, 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. 2275–F.T.

Dated, Howrah, the 21st day of December, 2017

**Corrigendum**

1. In this Department Notification No. 1151-F.T. dated the 29th day of June, 2017, in paragraph 1, in sub-paragraph (2), in clause (i)–
  - (i) in rule 60, in sub-rule (4A), for "an non-resident", *read* "a non-resident";
  - (ii) in rule 73, for "in **FORM GSTR-3**", *read* "in **FORM GSTR-3**, namely";
  - (iii) in rule 83,–
    - A. in sub-rule (1), for–

"An application in **FORM GST PCT-01** may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who–

      - (a) (i) is a citizen of India;
      - (ii) is a person of sound mind;
      - (iii) is not adjudicated as insolvent;
      - (iv) has not been convicted by a competent court;–
    - (b) satisfies any of the following conditions, namely:–
      - (i) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or

- (ii) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;"

*Read*

"An application in **FORM GST PCT-01** may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who—

- (i) is a citizen of India;  
(ii) is a person of sound mind;  
(iii) is not adjudicated as insolvent;  
(iv) has not been convicted by a competent court;-

and satisfies any of the following conditions, namely:—

- (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or  
(b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;"
- B. in sub-rule (3), in second proviso, for "clause (c) of sub-rule (1)", read "clause (b) of sub-rule (1)";  
(iv) in rule 89,—
- A. in sub-rule (1), for "covered by", *read* "covered under";  
B. in sub-rule (5), in the Explanation, for "sub rule", *read* "sub-rule";  
(v) in rule 111, in sub-rule (1), for "supporting documents", *read* "the relevant documents".

2. In this Department Notification No. 1568-F.T. dated 30th day of August, 2017,—

In paragraph 2, in sub-paragraph (viii), in rule 138, in sub-rule (14), in clause (d), for the words "such goods within such areas in the State and for values exceeding", *read* "such goods and within such areas in the State and for values not exceeding".

By order of the Governor,

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