GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1070-F.T., the 21st day of June, 2017.— In exercise of the powers conferred by sub-section (2) of section 23 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor is pleased hereby to specify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Ordinance as the category of persons exempted from obtaining registration under the aforesaid Ordinance.

2. This notification shall come into force on the 22nd day of June, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Joint Secretary to the Government of West Bengal.