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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. 1656-F.T.

Dated, Howrah, the 18th day of September, 2017

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. XXVIII of 2017), the Governor is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the West Bengal Goods and Services Tax (Seventh Amendment) Rules, 2017.
 - (2) Save as otherwise provided in these rules, they shall come into force with immediate effect.
2. In the West Bengal Goods and Services Tax Rules, 2017, (hereinafter referred to as the rules),
- (i) in rule 3 —

- (a) after sub-rule (3), the following sub-rule shall be *inserted*, namely:—

"(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.";

- (b) in sub-rule (5), after the words, brackets and figure "or sub-rule (3)", the words, brackets, figure and letter "or sub-rule (3A)" shall be *inserted*;

- (ii) in rule 90, in sub-rule (1), for the word "State", the word "Central" shall be deemed to have been *substituted* with effect from the 1st day of July, 2017;

(iii) in rule 107, after clause (d), the following words, brackets and figures shall be deemed to have been *inserted* with effect from the 1st day of July, 2017, namely:-

"in accordance with the provision of sub-section (4) of section 101 of the Act."

(iv) after rule 120, the following rule shall be *inserted*, namely:-

"120A. Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.";

(v) in rule 127, after clause (iii), the following clause shall be *inserted*, namely:-

"(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.";

(vi) in rule 138, in sub-rule (1), the following provisos shall be *inserted*, namely:-

"Provided that where goods are sent by a principal located in one State to a job- worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment;

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation — For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the notification No. 1642 -F.T. dated 15.09.2017.";

(vii) in **FORM GST TRAN-1** the following shall be deemed to have come into effect from the 1st day of July, 2017,-

(a) in Serial No. 5(a), in the heading, after the words, figures and brackets "Section 140(1)", the words, figures, brackets and letter ", Section 140 (4) (a) and Section 140(9)" shall be *inserted*;

(b) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word "invoices", the words, brackets and letters "(including Credit Transfer Document (CTD))" shall be *inserted*;

(c) after the words "Designation/Status", the following shall be *inserted*, namely:—

"Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).

2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file **FORM GST TRAN-3** besides availing credit in table 7A under the heading "inputs.";

(viii) in "**FORM GSTR-4**", in Serial No.8, in entry 8B(2), for the words "Intra-State Supplies", the words "Inter-State Supplies" shall be deemed to have been *substituted* with from the 1st day of July, 2017;

(ix) in the Notes to "**FORM GST EWB-01**", after Note 4, the following Note shall be deemed to have been *inserted* with effect from the 30th day of August, 2017, namely:-

"5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import."

By order of the Governor,

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