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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. 1793-F.T.

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

Notification No. 45/2017-State Tax

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 (Ninth Amendment) Rules, 2017.
- (2) They shall come into force with immediate effect.
- 2. In the West Bengal Goods and Services Tax Rules, 2017,—
 - (i) in rule 3, for sub-rule (3A), the following sub-rule shall be *substituted*, 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 been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, 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 day on which such person commences to pay tax under section 10:

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.";

- (ii) after rule 46, the following rule shall be *inserted*, namely:-
 - "46A. Invoice-cum-bill of supply.- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies.";
- (iii) in rule 54, in sub-rule (2),
 - (a) for the words "tax invoice" the words "consolidated tax invoice" shall be *substituted*;
 - (b) after the words "by whatever name called", the words "for the supply of services made during a month at the end of the month" shall be *inserted*;
- (iv) in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:-
 - "Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.";
- (v) in **FORM GST CMP-02**, for the words, figures and brackets "See rule 3(2)", the words, figures, brackets and letter "See rule 3(3) and 3(3A)" shall be *substituted*;
 - (vi) in FORM GSTR-1, for Table 6, the following shall be substituted, namely:-

"6. Zero rated supplies and Deemed Exports

GSTIN of recipient			nils	Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable Value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports							•		
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									",

(vii) in FORM GSTR-1A, for Table 4, the following shall be substituted, namely:-

"4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details				Cess				
	No.	Date	Value	Rate	Taxable Value	Taxable Amt.			
1	2	3	4	5	6	7	8		
4A. Supplies mad									
4B. Deemed exports									
							",		

(viii) in FORM GSTR-4, after instruction no.9, the following shall be inserted, namely:-

"10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

Joint Secretary to the Government of West Bengal