

**Government of West Bengal
Finance Department
Audit Branch**

No. 4374 F(Y)

Dated, 13th July, 2017

NOTIFICATION

**Sub: Amendment of Rule 47(9)(b) of WBFR, Vol.-I consequent
upon introduction of GST Act, 2017**

The Goods and Service Tax (GST) has been rolled out with effect from 1st July, 2017 throughout the country including the state of West Bengal.

Consequent upon introduction of the GST Act 2017, Indirect Taxes of the State Government like the West Bengal Value Added Tax (WB VAT), Central Sales Tax (CTS), Entry Tax, Entertainment - cum - Amusement Tax etc have been subsumed into GST with effect from 01.07.2017.

Under the circumstances, it has been felt necessary to make the following amendment West Bengal Financial Rules, Vol. I in partial modification of Notification No. 5400-F(Y), dt.25.06.2012 and subsequent orders issued thereafter.

Rule 47(9)(b) of WBFR, Vol.-I is substituted with the following provisions:
"Rule 47 (9) (b):

- i. Bidders shall submit copy of
 - Valid PAN issued by the IT Deptt., Govt. of India
 - Valid 15-digit Goods and Services Taxpayer Identification Number (GSTIN) under GST Act, 2017
- ii. The following clause shall be included in all the contracts to be executed for (a) procurement of goods and services and (b) works-related contract involving supply of goods and services by contractor:

"Tax invoice(s) needs to be issued by the supplier for raising claim under the contract showing separately the tax charged in accordance with the provisions of GST Act, 2017."

This order will be applicable to all the tenders invited for (a) procurement of goods and services and (b) works-related contract involving supply of goods and services by contractor, including procurement under Rule 47C.

This order shall be deemed to have taken effect from 01.07.2017.

Formal amendment to Rule 47(9) (b) ibid will be made in due course.

This order supersedes all previous orders issued in this context.

By order of the Governor,

(H.K.Dwivedi)

Principal Secretary to the
Government of West Bengal.

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department. **He is requested to circulate the same to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / autonomous Bodies / Parastatals under the administrative control of his Department.**
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. _____ Department.
7. Commissioner, _____ Division, _____.
8. Director, _____.
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, _____.
11. Sub-Divisional Officer, _____.
12. Block Development Officer, _____.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury Officer, _____.
17. Group _____ / _____ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.


Assistant Secretary to the
Government of West Bengal