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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. 1156-F.T., the 30th day of June, 2017.— In exercise of the power conferred by sub-section (1) of Section 68 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. II of 2017) read with rule 138 of the West Bengal Goods and Services Tax Rules, 2017, the Governor is pleased hereby to specify that any person in charge of a conveyance transporting any goods of consignment value exceeding rupees fifty thousand by any means of transport shall carry the following documents in respect of such consignment of goods while the said goods are in movement or in transit storage in the State of West Bengal, to ensure that such goods are not being transported in contravention of the provisions of law:—

- (i) the invoice or bill of supply;
- (ii) delivery challan containing the details of the consignment of goods, where there is transportation of goods without issue of invoice in cases of liquid gas, job work and other than by way of supply;
- (iii) the consignment note or railway receipt or air consignment note or documents of like nature; and
- (iv) the e-way bill generated electronically from the website of the Directorate of Commercial Taxes, West Bengal, www.wbcomtax.gov.in by the person on whose account taxable goods, other than those mentioned below, enter the State:
 - (a) goods being transported as personal effects;
 - (b) gold, precious stones including pearls (real, artificial or cultured);
 - (c) radioisotope or radio-pharmaceutical item;
 - (d) exposed cinematographic films;
 - (e) goods consigned by defence group under the Ministry of Defence, Government of India;
 - (f) goods moved under seal of Customs Department;

- (g) transports by Diplomatic Personnel or specified agencies of the United Nations
2. This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor,

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