

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

No. 6649-F(Y)

Dated 26th October, 2018

NOTIFICATION

Sub: Amendment of Rule 47(9)(b) of WBFR, Vol.-I

Consequent upon introduction of the GST Acts 2017 with effect from 01.07.2017, valid 15-digit Goods and Services Taxpayer Identification Number (GSTIN) under GST Act, 2017 is required to be submitted by the bidder for supply of goods/services as mandated vide Notification No.4374-F(Y), dated 13.07.2017.

In case of procurement of rental services of vehicles for use in Government Offices, it is observed that in most of the cases the aggregate annual turnover of the owners of the vehicles does not exceed the threshold of Rs.20 lakh as is required for GST registration. Therefore, mandating such supplier to get registered under GST Acts 2017 and to fulfill all statutory paraphernalia will restrain them from providing their car to a Government Office.

Under the circumstances, it has been decided that procurement of rental services for office vehicles of Government and semi Government Offices can be made from an unregistered service provider on production of a self-declaration (annexed herewith) to the effect that the aggregate turnover of the supplier does not exceed twenty lakh rupees in the particular financial year in accordance with the provisions of the GST Act, 2017.

This order shall be deemed to have taken immediate effect.

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

This order issues in partial modification of Notification No.5400-F(Y), dated 25.06.2012 and subsequent orders issued thereafter in this context.

By order of the Governor,
Sd/
(H.K.Dwivedi)
Additional Chief 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 this Memo to all Directorates/Regional Offices/ Societies / PSUs / Statutory Organisations / Autonomous Bodies/Parastatals under the administrative control of his Department.

5. Financial Advisor, _____ Department.
6. Commissioner, _____ Division, _____
7. Director, _____
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
9. District Magistrate / District Judge / Superintendent of Police, _____
10. Sub-Divisional Officer, _____
11. Block Development Officer, _____
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
15. Treasury Officer, _____
16. Group _____ / _____ Branch, Finance Department.
17. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Deputy Secretary to the
Government of West Bengal

**SELF DECLARATION BY SUPPLIER OF CAR RENTAL SERVICES
TO GOVT. DEPARTMENTS/LOCAL AUTHORITIES**

To,

I, the undersigned, do hereby state that I am engaged in providing the following vehicle(s) bearing Registration Number (s) as mentioned below on rental basis to the following Offices.

Sl. No.	Vehicle Registration Number	Name of Office where the vehicle is used

In this context, I do hereby declare that:

1. Other than those mentioned above, I have no other vehicle(s) to provide on rent to any other person or Office.
2. The aggregate turnover of the car rental services provided by the undersigned has not exceeded Rs. 20 lakh either in the previous Financial Year _____ or in the current Financial Year till date.
3. I do not have any income from such rental services or any other business, other than from those provided to Offices as stated above.
4. I am bound to obtain a GST registration on the occasion of my Turnover exceeding the threshold of Rs. 20 lakh in a particular Financial Year and provide such GST Registration Number (GSTIN) to the DDO(s) for continuation of the contract of the car rental service as currently provided by me.

The above-stated information as provided by me is true and correct to the best of my knowledge.

Date:

Signature: _____

Place:

Name of the vehicle(s) owner/ supplier: _____