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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
Directorate Commercial Taxes
14, Beliaghata Road,
Kolkata-700 015

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 02/2026-C.T./GST

Dated : 22.05.2026

In exercise of the powers conferred by sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, in consultation with the Principal Chief Commissioner of Central Goods and Services Tax & Central Excise, Kolkata Zone, on being satisfied that it is necessary in the public interest so to do, and in supersession of notification No. 03/2023-C.T./GST, dated 18.12.2023, except as respects things done or omitted to be done before such supersession, notifies that in accordance with the notification No. 02/2023-C.T./GST, dated 10.11.2023, an e-way bill is required to be generated in respect of movement of goods originating and terminating within the State of West Bengal having consignment value exceeding rupees fifty thousand other than intra-State movement of goods in relation to job work as defined under clause (68) of section 2 of the Central Goods and Services Tax Act, 2017/ West Bengal Goods and Services Tax Act, 2017.

2. This Notification shall come into force with effect from the 1st day of June, 2026.

KHALID AIZAZ ANWAR, IAS
Commissioner of State Tax,
West Bengal