

THE WEST BENGAL AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX  
14 Beliaghata Road, Kolkata – 700015

(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Shafeeq S, Joint Commissioner,  
CGST & CX

Jaydip Kumar Chakrabarti, Senior Joint  
Commissioner, SGST

Rectification Order

At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of the order, the expression "GST Act" would mean the CGST Act and the WBGST Act both.

The authority has passed an order in respect of SETT DEY AND CO HOMEO LAB vide order no. 21/WBAAR/2025-26 dated 10.12.2025. It is noticed later that a typographical error has occurred in Paragraph No. 4.9 in the 'Observations and findings of the Authority' and in the ruling part of the said order.

In exercise of the powers conferred under section 102 of the GST Act, 2017 the authority, on its own accord now rectifies the error which is apparent on the face of the record which is noted below. The proviso to the noted section is not applicable in this rectification.

RECTIFICATION:

In the referred portions of the ruling, 'Notification No. 1/2017 – Central Tax (Rate) Dated 28.06.2017' should be replaced and read as 'Notification No. 11/2017 – Central Tax (Rate) Dated 28.06.2017', wherever applicable.

Rest of the order will remain unchanged.

(SHAFEEQ S)  
Member

West Bengal Authority for Advance Ruling

JAYDIP KUMAR CHAKRABARTI  
Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 9<sup>th</sup> January, 2026

To,  
SETT DEY AND CO HOMEO LAB  
27/3, S. N. BANERJEE STREET, BARANAGAR,  
Kolkata, West Bengal, PINCODE- 700036

Copy to:

- (1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata-700107
- (2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-700015
- (3) The Charge Officer, Cossipur Charge, Jalasampad Bhavan, Block-DF, Sector-I, Salt Lake, Kolkata-700 091
- (4) The Commissioner, CGST & CX, Kolkata North Commissionerate, Shantipally, R.B.Connector, Kolkata-700107
- (5) Office Copy