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[SAKA 1940

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.1033-F.T.**

**Howrah, the 27th day of July, 2018.**

*No. 17/2018-State Tax (Rate)*

In exercise of the powers conferred by sub-section (3) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of this Department notification No.1135-F.T. [11/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, is pleased hereby to insert following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:—

"*Explanation.* – For the purposes of this item the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities"

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**

*Additional Secretary to the Government of West Bengal.*