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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.1034-F.T.

Howrah, the 27th day of July, 2018.

No. 18/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 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 in the public interest so to do, is pleased hereby to make the following further amendments in this Department notification No.1125-F.T. [1/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely: –

In the said notification, –

(A) in Schedule I-2.5%,

(i) after serial No. 102 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"102 A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)";
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(ii) in serial No. 123, for entries in columns (2) and (3), the following entries shall be *substituted*, namely:–

(2)	(3)
"2515 (except 2515 1210, 2515 1220, 25151290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use";

(iii) after serial No. 170 and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely:–

"170A	2809	Fertilizer grade phosphoric acid";
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- (iv) in serial No. 215, in the entry in column (3), the comma and words ", including coir pith compost put up in unit container and bearing a brand name" shall be *inserted* in the end;
- (v) in serial No. 219, for the entry in column (3), the entry "Coir mats, matting, floor covering and handloom durries", shall be *substituted*;
- (vi) in serial No. 219A, for the entry in column (3), the entry "all goods" shall be *substituted*;
- (vii) in serial No. 225, in column (3), for the figure "500" the figure "1000" shall be *substituted*;
- (viii) in serial No. 222, for entries in columns (2) and (3), the following entries shall be *substituted*, namely:

(2)	(3)
"61 or 6501	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece";

- (ix) in serial No. 264, for the entry in column (3), the entry "Biomass briquettes or solid bio fuel pellets", shall be *substituted*;

(B) in Schedule II-6%, –

- (i) Serial No. 57B and the entries relating thereto shall be *omitted*;
- (ii) after serial No. 96 and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely: –

"96A	4409	Bamboo flooring";
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- (iii) in serial No. 146, in the entry in column (3), the words "except the items covered in 219 in Schedule II", shall be *inserted* in the end;
- (iv) Serial No. 147 and the entries relating thereto shall be *omitted*;
- (v) after serial No. 185 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"185A	7419 99 30	Brass Kerosene Pressure Stove";
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- (vi) after serial No. 195 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"195AA	8420	Hand operated rubber roller";
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- (vii) after serial No. 206 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"206A	87	Fuel Cell Vehicles " ;
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- (viii) after serial No. 231 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"231B	9607	Slide fasteners";
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- (ix) in serial No. 235, for entries in columns (2) and (3), the following entries shall be *substituted*, namely:

(2)	(3)
"96190030, 96190040, or 96190090	All goods";

(C) in Schedule III-9%, –

- (i) in serial No. 25, in column (3), after the words, "of any strength", the words, and brackets "[other than ethyl alcoholsupplied to Oil Marketing Companies for blending with motor spirit (petrol)]" shall be *inserted*;
- (ii) after serial No. 52 and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely: –

"52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather";

(iii) after serial No. 54A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like" ;
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(iv) in serial No. 137, in column (3), after the words, "or end-jointed" the words and brackets, "[other than bamboo flooring]" shall be *added*;

(v) in serial No. 177E, in column (3), the words "except the items covered in Sl. No. 123 in Schedule I", shall be *inserted* in the end;

(vi) in serial No. 253, for the entry in column (3), the entry "Other articles of copper [other than Brass Kerosene Pressure Stove]" shall be *substituted*;

(vii) after serial No. 319 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415";
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(viii) in serial No. 321, for the entry in column (3), the entry "Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]" shall be *substituted*;

(ix) after serial No. 341 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"341A	8450	Household or laundry-type washing machines, including machines which both wash and dry" ;
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(x) after serial No. 376A and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely:—

"376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor";

(xi) after serial No. 378 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545" ;
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(xii) after serial No. 383B and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm" ;
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(xiii) after serial No. 401 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)" ;
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(xiv) after serial No. 402 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles" ;
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(xv) after serial No. 403 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]" ;
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(xvi) in serial No. 446, for entries in columns (2) and (3), the following entries shall be *substituted*, namely:

(2)	(3)
"9607 20 00	Parts of slide fasteners";

(xvii) after serial No. 449A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations";
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(D) in Schedule-IV-14%,

- (i) Serial Nos. 20, 21, 22, 24 and the entries relating thereto, shall be *omitted*;
- (ii) Serial No. 120, and the entries relating thereto, shall be *omitted*;
- (iii) Serial No. 130, and the entries relating thereto, shall be *omitted*;
- (iv) in serial No. 139, for the entry in column (3), the entry "Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery" shall be *substituted*;
- (v) Serial Nos. 140, 141, 142 and the entries relating thereto, shall be *omitted*;
- (vi) Serial No. 146 and the entries relating thereto, shall be *omitted*;
- (vii) in serial No. 154, for the words, figures and brackets "[other than computer monitors not exceeding 20 inches and set top box for television]", the words, figures and brackets "[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]" shall be *substituted*;
- (viii) Serial No. 167 and the entries relating thereto, shall be *omitted*;
- (ix) Serial No. 171 and the entries relating thereto, shall be *omitted*;
- (x) Serial No. 175 and the entries relating thereto, shall be *omitted*;
- (xi) Serial No. 224 and the entries relating thereto, shall be *omitted*.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.