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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. 1095-F.T.**

**Dated, Howrah, the 1st day of July, 2019**

*No. 11/2019-State Tax (Rate)*

In exercise of the powers conferred by section 55 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable State tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the West Bengal Goods and Services Tax Rules, 2017.

*Explanation.* – For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY,**  
*Additional Secretary to the Government of West Bengal*