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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. 1397-F.T.

Dated, Howrah, the 23rd day of August, 2022

[Corresponding Central Notification No. 09/2022-Central Tax (Rate)]

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 make the following further amendments in this Department notification No. 1129-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I :—

Amendments

In the said notification,-

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be *substituted* ;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be *inserted*, namely :—

(1)	(2)	(3)
“1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509

(1)	(2)	(3)
IE.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
IF.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
IG.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
IH.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
II.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
IJ.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
IK.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
IL.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
IM.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
IN.	2702	Lignite, whether or not agglomerated, excluding jet
IO.	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall be deemed to have come into force with effect from the 18th July, 2022.

By Order of the Governor,

MALAY GHOSH, IAS
Senior Special Secretary to the Government of West Bengal