

The

Kolkata **Gazette**
सत्यमेव जयते
Extraordinary
Published by Authority

SRAVANA 16]

WEDNESDAY, AUGUST 7, 2024

[SAKA 1946

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. 1271-F.T.

Dated, Howrah, the 07th day of August, 2024

[Corresponding Central Notification No. 02/2024-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 1125-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely: –

Amendments

In the said notification, –

(A) in Schedule II - 6%, –

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

"121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board";
-------	------------------	--

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

"180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium";
-------	------------------------------	--

- (iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

"183A	7321 or 8516	Solar cookers";
-------	--------------	-----------------

- (iv) against serial number 199, in column (3), after the word "brooders", the words and symbol “; parts thereof” shall be *inserted*;

- (B) in Schedule III - 9%, –

- (i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be *substituted*, namely: –

"153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, - (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)";
-------	-----------------------------------	--

- (ii) against serial number 224, after the word "equipment", the words and symbols "; other than Milk cans made of Iron, or Steel" shall be *inserted*;

- (iii) against serial number 235, in column (3), at the end, for the words, "and wood burning stoves of iron or steel", the words, ", wood burning stoves of iron or steel, and solar cookers" shall be *substituted*;

- (iv) against serial number 273, after the words "boxes, etc.", the words and symbols "; other than Milk cans made of Aluminium" shall be *inserted*;

- (v) against serial number 275A, after the words "Utensils", the words and symbol "; Milk cans made of Aluminium" shall be *inserted*;

- (vi) against serial number 378A, in column (3), for the words and symbol " domestic purposes;" , the words, symbol and brackets "domestic purposes [other than solar cookers];" shall be *substituted*;

- (C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be *inserted*, namely:–

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'."

2. This notification shall be deemed to have come into force with effect from the 15th day of July, 2024.

By order of the Governor,

MALAY GHOSH, IAS
OSD & Ex-Officio Secretary
to the Government of West Bengal