


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. 1272-F.T.

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

[Corresponding Central Notification No. 03/2024-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1126-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely: –

*Amendments*

In the said notification, after the Schedule, 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