

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

MAGHA 5]

THURSDAY, JANUARY 25, 2018

[SAKA 1939

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. 135-F.T.

Howrah, the 25th day of January, 2018.

*No. 7/2018-State Tax (Rate)*

In exercise of the powers conferred by sub-sections (1) and (3) of section 11 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. 1126-F.T. [2/2017-State Tax (Rate)], dated the 28th June, 2017, namely:—

In the said notification, —

- (1) in the Schedule,
- (i) in serial No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be *substituted*;
- (ii) for serial No. 102A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

- (iii) against serial No. 136A, in column (2), for the entry, the entry "7117" shall be *substituted*;
- (iv) in serial No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be *added*;
- (v) in serial No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be *substituted*;

(vi) after serial No. 150 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"151	Any chapter	"Parts for manufacture of hearing aids";
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By order of the Governor,

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