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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. 1483-F.T.

Dated, Howrah, the 24th day of August, 2023

[Corresponding Central Notification No. 09/2023-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 June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely:—

Amendments

In the said notification,—

A. in Schedule I -2.5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
"99B	1905	Un-fried/Un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
"108A	2309	Fish soluble paste";

- (iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
"156B	2619	Linz-Donawitz (LD) Slag";

- (iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
"218AA	56050020	Imitation zari thread or yam known by any name in trade parlance";

- B. in Schedule II—6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yam, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than-(i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be *substituted*;
- C. in Schedule III—9%,
- (i) against S. No. 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, unfried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be *substituted*;
- (ii) against S. No. 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be *substituted*;

2. This notification shall be deemed to have come into force with effect from the 27th day of July, 2023.

By order of the Governor,

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