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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. 1897-F.T.

Howrah, the 1st day of January, 2019.

*Notification No. 24/2018-State 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. [1/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

In the said notification, —

- (A) in the opening paragraph, after the words, brackets and figures "sub-section (1) of section 9", the words, brackets and figures "and sub-section (5) of section 15", shall be *inserted*;
- (B) in Schedule I - 2.5%,
- (i) Serial Nos. 23, 24 and the entries relating thereto, shall be *omitted*;
- (ii) after serial No. 123 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"123A	2515 11 00	Marble and travertine, crude or roughly trimmed";
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- (iii) Serial No. 198A shall be re-numbered as serial No. 198AA, and before serial No. 198AA so re-numbered, the following serial number and entries shall be *inserted*, namely:

"198A	4501	Natural Cork, raw or simply prepared";
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- (iv) against serial No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6309] shall be *substituted*;
- (v) against serial No. 225, for the entry in column (3), the entry "Footwear of sale value not exceeding Rs.1000 per pair" shall be *substituted*;
- (vi) for serial No. 225A and the entries relating thereto, the following serial numbers and the entries shall be *substituted*, namely: –

"225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks";

- (vii) against serial No. 234, in the entry in column (3), the following Explanation shall be inserted in the end, namely,

*"Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at serial No. 38 of the Table mentioned in notification No. 1135-F.T. [11/2017-State Tax (Rate)], dated 28th June, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies. The remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service";

- (viii) Serial No. 243A shall be re-numbered as serial No. 243B, and before serial No. 243B so re-numbered, the following serial number and entries shall be *inserted*, namely:

"243A	8714 20	Parts and accessories of carriage for disabled persons";
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**(C) in Schedule II - 6%,**

- (i) after serial No. 101 and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely: –

"101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ";

- (ii) Serial No. 102,126 and the entries relating thereto, shall be *omitted*;
- (iii) Serial No. 171A shall be re-numbered as serial No. 171AA, and before serial No. 171AA so re-numbered, the following serial number and entries shall be *inserted*, namely:–

"171A	63053200	Flexible intermediate bulk containers";
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- (iv) against serial No. 173, in the entry in column (3), the words "walking-sticks, seat-sticks," shall be *omitted*;
- (v) Serial No. 177 and the entries relating thereto, shall be *omitted*;

**(D) in Schedule III - 9%,**

- (i) Serial No. 121A shall be re-numbered as serial No. 121B, and before serial No. 121B so re-numbered, the following serial number and entries shall be *inserted*, namely:-

"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";
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- (ii) Serial Nos. 142, 143, 144 and the entries relating thereto, shall be *omitted*;

- (iii) against serial No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be *substituted*;
- (iv) after serial No. 376AA and the entries relating thereto, the following serial number and entries shall be *inserted*, namely:

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";
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- (v) against serial No. 383, in the entry in column (3), after the words "television cameras", words ", digital cameras and video camera recorders", shall be *inserted*;
- (vi) against serial No. 383C, in the entry in column (3), for the figures and letters "68 cm", the figures and word "32 inches" shall be *substituted*;
- (vii) against serial No. 384, in the entry in column (3), for the figures and word "20 inches", the figures and word "32 inches" shall be *substituted*;
- (viii) Serial No. 440A shall be re-numbered as serial No. 440B, and before serial No. 440B so re-numbered, the following serial number and entries shall be *inserted*, namely:

"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo etc.];
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(E) in Schedule IV - 14%,

- (i) Serial No. 47 and the entries relating thereto, shall be *omitted*;
- (ii) Serial No. 135 and the entries relating thereto, shall be *omitted*;
- (iii) against serial No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other lithium ion accumulators including lithium ion power banks" shall be *inserted*;
- (iv) Serial No. 151 and the entries relating thereto, shall be *omitted*;
- (v) against serial No. 154, in the entry in column (3), for the figures and word "20 inches" and the figures and letters "68 cm", the figures and word "32 inches" shall respectively be *substituted*;
- (vi) for serial No. 174 and the entries relating thereto, the following serial number and the entries shall be *substituted*, namely: –

"174	8714	Parts and accessories of vehicles of heading 8711";
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- (vii) Serial No. 215 and the entries relating thereto, shall be *omitted*.

2. This notification shall come into force on the 1st January, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

*Additional Secretary to the Government of West Bengal.*