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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. 1635-F.T. **Dated, Howrah, the 19th day of September, 2025**

[*Corresponding Central Notification No. 14/2025-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 notify the rate of the state tax of 6 per cent in respect of goods specified in the Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	*(2)*	*(3)*
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths
3.	6904 10 00	Building bricks
4.	6905 10 00	Earthen or roofing tiles

Explanation.— For the purposes of this notification,—

(a) the expressions “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the West Bengal Goods and Service Tax Act, 2017 (West. Ben. Act XXVIII of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

By order of the Governor,

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

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