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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. 1713-F.T.

Dated, Howrah, the 22nd day of September, 2017

No. 27/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 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 amendments in this Department Notification No. 1125-F.T. dated 28th day of June, 2017 [*No. 1/2017-State Tax (Rate)*] (hereinafter referred to as the said notification):—

Amendments

In the said notification,—

(A) in Schedule I-2.5%,—

- (i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59 in column (1), in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "put up in unit container and,—
- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]",

shall be *substituted*;

- (ii) after serial number 29 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"29A	0802	Walnuts, whether or not shelled" ;
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- (iii) after serial number 33 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"33A	0813	Tamarind, dried" ;
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- (iv) after serial number 100 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"100A	2106	Roasted Gram" ;
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- (v) in serial number 105 in column (1), in column (3), the brackets and words, "[other than 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]", shall be *omitted*;
- (vi) in serial number 106 in column (1), in column (3), the brackets and words, "[other than 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]", shall be *omitted*;
- (vii) in serial number 107 in column (1), in column (3), for the words, "other than 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", the words "other than cotton seed oil cake", shall be *substituted*;

- (viii) in serial number 185 in column (1), for the entry in column (3), the entry "Agarbatti, lobhan, dhoopbatti, dhoop, sambhrani", shall be *substituted*;

- (ix) after serial number 198 in column (1) and the entries relating thereto, the following serial number and entries shall be *inserted*, namely:—

"198A	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets";
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- (x) in serial number 200 in column (1), in column (3), for the word "kites", the words "Kites, Paper mache articles", shall be *substituted*;
- (xi) after serial number 201 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"201A	4907	Duty Credit Scrips" ;
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- (xii) after serial number 219 in column (1), and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely:—

"219A	5801	Corduroy fabrics
219B	580	Saree fall" ;

- (xiii) after serial number 257 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece" ;
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- (xiv) after serial number 259 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"259A	9601	Worked corals other than articles of coral" ;
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- (xv) for serial number 260 in column (1), and the entries relating thereto, the following shall be *substituted*, namely:—

"260	9603 [other than 9603 10 00]	Broomsticks[other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]" ;
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(xvi) after serial number 263 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"263A	Any chapter	Rosaries, prayer beads or Hawan samagri" ;
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(B) in Schedule II-6%,—

- (i) in serial number 15 in column (1), in column (3), the word "walnuts," , shall be *omitted*;
- (ii) in serial number 17 in column (1), in column (3), for the words and figure "dried fruits of Chapter 8", the words, figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", shall be *substituted*;
- (iii) in serial number 45 in column (1), in column (3), for the words and brackets, "Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi", the words and brackets, "Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter", shall be *substituted*;
- (iv) in serial number 46 in column (1), in column (3), for the words "ready for consumption form", the words and brackets, "ready for consumption form(other than roasted gram)", shall be *substituted*;
- (v) in serial number 49 in column (1), in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "put up in unit container and, -
 - (a) bearing a registered brand name; or
 - (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]", shall be *substituted*;
- (vi) in serial number 73 in column (1), in column (3) , for the word "agarbattis", the words, "agarbattis, lobhan, dhoopbatti,dhoop, sambhrani", shall be *substituted*;

(vii) after serial number 85 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"85A	4016	Rubber bands" ;
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(viii) after serial number 92 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"92A	44, 68,	Idols of wood, stone [including marble] and metals
	83	[other than those made of precious metals]";

(ix) after serial number 99 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"99A	4419	Tableware and Kitchenware of wood" ;
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(x) in serial number 128 in column (1), in column (3) , for the words "similar documents of title", the words and brackets, "similar documents of title[other than Duty Credit Scrips]", shall be *substituted*;

(xi) in serial number 147 in column (1), for the entry in column (3) ,the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806", shall be *substituted*;

(xii) in serial number 154 in column (1), for the entry in column (3), the entry "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]", shall be *substituted*;

(xiii) after serial number 171 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"171A	6501	Textile caps " ;
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(xiv) in serial number 176 in column (1), in column (3), after the words "Sand lime bricks" the words "or Stone inlay work" shall be *inserted*;

(xv) after serial number 176 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"176A	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone";
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(xvi) after serial number 177 in column (1), and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely:—

"177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
177D	6913	Statues and other ornamental articles";

(xvii) after serial number 189 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidri ware";
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(xviii) after serial number 195 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers" ;
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(xix) after serial number 224 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece" ;
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(xx) after serial number 231 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)";
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(C) in Schedule III-9%,—

(i) in serial number 23 in column (1), in column (3), for the words and bracket "Diabetic foods;[other than Namkeens", the words and bracket, "Diabetic foods, Custard powder;[other than batters including idli/ dosa batter, Namkeens", shall be *substituted*;

- (ii) in serial number 111 in column (1), in column (3), for the words "Plastic Tarpaulin", the words, "Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats", shall be *substituted*;
- (iii) after serial number 123 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"123A	4016	Rice rubber rolls for paddy de-husking machine" ;
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- (iv) serial number 140 in column (1), and the entries thereof shall be *omitted*;
- (v) in serial number 157 in column (1), in column (3), for the words "Braille paper", the words "Braille paper, kites, Paper mache articles" shall be *substituted*;
- (vi) in serial number 172 in column (1), in column (3), for the words, "of felt", the words and brackets, "of felt [other than textile caps]", shall be *substituted*;
- (vii) serial numbers 186 and 187 in column (1), and the entries thereof shall be *omitted*;
- (viii) serial number 304 in column (1), and entries thereof shall be *omitted*;
- (ix) in serial number 325 in column (1), in column (3), for the words "other than fire extinguishers, whether or not charged", the words, "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be *substituted*;
- (x) in serial number 384 in column (1), in column (3), for the words and figures, "Computer monitors not exceeding 17 inches", the words and figures, "Computer monitors not exceeding 20 inches", shall be *substituted*;
- (xi) in serial number 438 in column (1), for the entry in column (3), the entry, "Coir mattresses, cotton pillows and mattresses", shall be *substituted*;
- (xii) after serial number 449 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"449A	9613	Kitchen gas lighters" ;
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(D) in Schedule-IV-14%,—

- (i) in serial number 9 in column (1), in column (3), the words " , Custard powder" shall be *omitted*;
- (ii) in serial number 45 in column (1), in column (3), for the words, " plastic tarpaulins", the words "plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats", shall be *substituted*;
- (iii) in serial number 49 in column (1), in column (3), for the words, "other than erasers", the words, "other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine", shall be *substituted*;
- (iv) in serial number 70 in column (1), in column (3), for the words, " of Other calcareous stone", the words and brackets, "of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]", shall be *substituted*;
- (v) in serial number 85 in column (1), the words, " ;ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods", shall be *omitted*;
- (vi) serial number 87 in column (1), and the entries thereof shall be *omitted*;
- (vii) in serial number 154 in column (1), in column (3), for the words and figures, "other than computer monitors not exceeding 17 inches", the words and figures, "other than computer monitors not exceeding 20 inches", shall be *substituted*;

(viii) serial number 219 in column (1), and entries thereof shall be *omitted*;

(ix) in serial number 222 in column (1), in column (3), for the words, "other than flints and wicks", the brackets and words, "[other than flints, wicks or Kitchen gas lighters]", shall be *substituted*;

(E) in Schedule-V-1.5%,—

in serial number 2 in column (1), in column (3), for the words, "other than Non-Industrial Unworked or simply sawn, cleaved or bruted", the words, "other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be *substituted*;

(F) in Schedule-VI-0.125%,—

in serial number 1 in column (1), for the entry in column (3), the entry, "Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be *substituted*;

(G) in the Explanation, for clause (ii), the following shall be *substituted*, namely: —

"(ii)(a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase "registered brand name" means,—

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.";

(H) after paragraph 2, the following Annexure shall be *inserted*, namely: —

"ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,—

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that Commissioner of State tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal