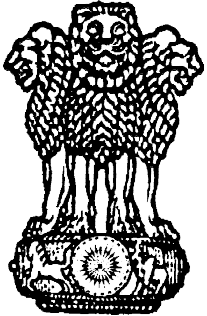


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FRIDAY, NOVEMBER 22, 2024

[SAKA 1946

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. 1783–F.T.

Dated, Howrah, the 22nd day of November, 2024

[Corresponding Central Notification No. 05/2024-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (l) 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) after Schedule I – 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be *inserted*, namely :—

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

- (b) in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely :—

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) in Schedule III – 9%, —

- (i) against S. No. 16, in column (3), for the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion", the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted" shall be *substituted*;
- (ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be *substituted*, namely:—

"435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles";
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(d) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

"210A	9401 20 00	Seats of a kind used for motor vehicles".
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2. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.

By order of the Governor,

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