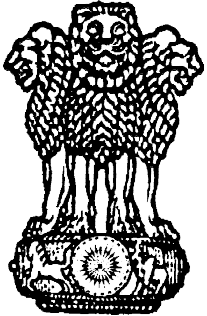


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FRIDAY, NOVEMBER 22, 2024

[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. 1785–F.T.

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

[Corresponding Central Notification No. 07/2024-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1135-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely :—

Amendments

1. In the said notification, in the Table, against serial number 8,
- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be *inserted*, namely :—

| (3) | (4) | (5) |
|--|-----|--|
| "(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation]." |

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- (ii) in column (3), in item (vii), after the brackets and figures "(iva)", the brackets and figures "(ivb)", shall be *inserted*.
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