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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. 1798-F.T.

Dated, Howrah, the 13th day of October, 2017

No. 34/2017-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 further amendments in this Department Notification No. 1125-F.T. dated the 28th June, 2017 [No.1/2017-State Tax (Rate)]:—

Amendments

In the said notification,—

(A) in Schedule I-2.5%,—

- (i) in serial No. 29 in column (1), for the entry in column (2), the entry, "0802, 0813", shall be *substituted*;
- (ii) after serial No. 30 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"30A	0804	Mangoes sliced, dried" ;
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- (iii) after serial No. 99 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
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- (iv) after serial No. 101 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those 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 specified in the ANNEXURE]";
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- (v) in serial No. 164 in column (1), for the entry in column (3), the following entry shall be *substituted*, namely:—

"(a) kerosene oil PDS,

(b) The following bunker fuels for use in ships or vessels, namely,

i. IFO 180 CST

ii. IFO 380 CST";

- (vi) after serial No. 181 in column (1) and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";
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- (vii) after serial No. 187 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"187A	3915	Waste, parings or scrap, of plastics";
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- (viii) after serial No. 188 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"188A	40040000	Waste, parings or scrap of rubber (other than hard rubber)";
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- (ix) after serial No. 191 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"191A	4017	Waste or scrap of hard rubber";
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- (x) after serial No. 198A in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"198 B	4707	Recovered waste or scrap of paper or paperboard";
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- (xi) serial No. 201A in column (1), and entries relating thereto shall be *omitted*;

- (xii) after serial No. 218 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread";
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(xiii) in serial No. 219 in column (1), in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be *substituted*;

(xiv) after serial No. 228 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"228A	7001	Cullet or other waste or scrap of glass";
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(xv) after serial No. 234 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"234A	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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(xvi) after serial No. 263A in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"264	Any chapter	Biomass briquettes" ;
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(B) in Schedule II-6%,—

(i) in serial No. 16 in column (1), in column (3), for the words and brackets "Dates(soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates(soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be *substituted*;

(ii) in serial No. 17 in column (1), in column (3), for the words figure and brackets, "dried fruits of Chapter 8[other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be *substituted*;

(iii) in serial No. 46 in column (1), for the entry in column (3), the following entry shall be *substituted* namely: —

"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], 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 specified in the ANNEXURE]";

(iv) serial No. 111 in column (1), and the entries relating thereto, shall be *omitted*;

(v) after serial No. 132 in column (1), and the entries relating thereto, the following serial numbers and entries shall be *inserted*, namely: —

"132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres";

(vi) in serial No. 137 in column (1), in the entry in column (3), the words and figures "such as Real zari thread (gold) and silver thread, combined with textile thread," shall be *omitted*;

(C) in Schedule III-9%,—

(i) in serial No. 16 in column (1), in column (3), for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be *substituted*;

(ii) in serial No. 23 in column (1), in column (3), for the words "preparations in ready for consumption form", the words, "preparations in ready for consumption form, khakhra", shall be *substituted*;

(iii) after serial No. 54 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"54A	3213	Poster colour" ;
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(iv) in serial No. 63 in column (1), for the entry in column (3), the entry, "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be *substituted*;

(v) serial No. 102 in column (1), and the entries relating thereto, shall be *omitted*;

(vi) in serial No. 114 in column (1), in column (3), for the words and brackets "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the words and brackets "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be *substituted*;

(vii) serial No. 158 in column (1), and entries related thereto shall be *omitted*;

(viii) in serial No. 159 in column (1), for the entry in column (3), the entry "All goods other than synthetic filament yarns", shall be *substituted*;

(ix) in serial No. 160 in column (1), for the entry in column (3), the entry "All goods other than artificial filament yarns", shall be *substituted*;

(x) serial No. 164 in column (1), and entries related thereto shall be *omitted*;

(xi) serial No. 165 in column (1), and entries related thereto shall be *omitted*;

(xii) after serial No. 177 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"177A	6802	All goods other than:— (i) all goods of marble and granite; (ii) 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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(xiii) in serial No. 188 in column (1), and entries relating thereto, shall be *omitted*;

(xiv) after serial No. 303 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;
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- (xv) after serial No. 308 in column (1), and the entries relating thereto, the following serial numbers and entries shall be *inserted*, namely: —

"308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

- (xvi) after serial No. 369 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"369A	8483	Plain shaft bearings" ;
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- (D) in Schedule-IV-14%, —

- (i) in serial No. 23 in column (1), in column (3), for the words, "pans or in similar forms or packings", the words and brackets, "pans or in similar forms or packings [other than poster colour]", shall be *substituted*;
- (ii) serial No. 34 in column (1), and entries related thereto shall be *omitted*;
- (iii) in serial No. 50 in column (1), in column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be *substituted*;
- (iv) in serial No. 70 in column (1), for the entry in column (3), the following entry shall be *substituted* namely: —

"All goods of marble or granite [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, etc.; other ornamental goods essentially of stone]";

- (v) serial No. 112 in column (1), and the entries relating thereto, shall be *omitted*;
- (vi) in serial No. 135 in column (1), in column (3), the words, "and plain shaft bearings", shall be *omitted*;

- (E) in ANNEXURE, after point (b), the following proviso shall be *inserted*, namely :—

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal