

The

Kolkata



सत्यमेव जयते

Gazette

Extraordinary
Published by Authority

ASVINA 21]

FRIDAY, OCTOBER 13, 2017

[SAKA 1939

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. 1799-F.T.

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

Notification No. 35/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 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 hereby to make the following further amendments in this Department Notification No. 1126-F.T. dated the 28th June, 2017 [No.2/2017-State Tax (Rate)]:—

Amendments

In the said notification,—

(A) in the Schedule,—

- (i) after serial No. 122 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

| | | |
|-------|------|----------------------|
| "122A | 4907 | Duty Credit Scrips"; |
|-------|------|----------------------|

- (ii) after serial No. 149 in column (1), and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

| | | |
|------|---|--|
| "150 | — | Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants"; |
|------|---|--|

(B) in the Explanation, after clause (iv), the following clause shall be *inserted*, namely:—

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."

(C) in ANNEXURE I, after point (b), the following proviso shall be *inserted*,—

"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 jurisdictional Commissioner of Central 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