

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*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. 1801-F.T.

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

*Notification No. 37/2017-State Tax (Rate)*

In exercise of the powers conferred by sub-section (1) of section 9 of 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 notify the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**TABLE**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. 1125-F.T. [01/2017-State tax (Rate)] dated, 28th June, 2017.	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. 1125-F.T. [01/2017-State tax (Rate)] dated, 28th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

*Explanation* -For the purposes of this notification, —

- (i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

**ANNEXURE**

<b>Condition No.</b>	<b>Condition</b>
1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2.	<p>i. The supplier of Motor Vehicle is a registered person.</p> <p>ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles</p>

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY,**  
*Joint Secretary to the Government of West Bengal*