

The
Kolkata Gazette
सत्यमेव जयते



Extraordinary
Published by Authority

PAUSA 10]

MONDAY, DECEMBER 31, 2018

[SAKA 1940

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. 1900-F.T.

Howrah, the 31st day of December, 2018.

No. 27/2018-State Tax (Rate)

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

Amendments

In the said notification,—

(i) in the Table, —

- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be *inserted*;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words "school, college" shall be *omitted*;
- (c) against serial number 8, —
 - (A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be *inserted*, namely: —

(3)	(4)	(5)
"(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	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]";

(B) in column (3), in item (vii), after the brackets and figures "(iv)", the brackets and figures "(iva)," shall be *inserted*;

(d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be *substituted*, namely: –

(3)	(4)	(5)
"(vi) Service of third party insurance of "goods carriage"	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-";

(e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be *substituted*, namely: –

(3)	(4)	(5)
"(viiia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viiia) above	9	-";

(f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be *inserted*;

(g) against serial number 25, in column (3), in item (ii), after the brackets, figure and word "(i) above", the words and number "and serial number 38 below" shall be *inserted*;

(h) against serial number 34, –

(A) against item (ii) in column (3), for the entry in column (4), the entry "6" shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be *inserted*, namely: –

(3)	(4)	(5)
"(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-";

(C) in item (iiia), the words "exhibition of cinematograph films," shall be *omitted*;

(D) in column (3), in item (vi), after the brackets and figures "(ii)", the brackets and figures "(iia)," shall be *inserted*;

- (ii) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be *inserted*, namely: –

(1)	(2)	(3)	(4)	(5)
"38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation to setting up of following, – (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1125-F.T. [1/2017-Central Tax (Rate)], published in the Kolkata Gazette, Extraordinary, Part I, dated 28th June, 2017.	9	-";

- (j) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be *inserted*, namely: –

"(xi) "specified organisation" shall mean, -

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
(b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988)."

2. This notification shall come into force on the 1st day of January, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.