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Kolkata Gazette



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[SAKA 1941

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. 1992-F.T.

Howrah, the 12th day of December, 2019

No. 26/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do, is pleased hereby to make the following further amendment in this Department notification No.1135-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following *Explanation* shall be *inserted*, namely: —

"*Explanation— For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.*"

2. This notification shall be deemed to have come into force on the 22nd day of November, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal