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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. 1310-F.T.

Howrah, the 31st day of July, 2019.

No. 12/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. [1/2017-State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

## Amendments

In the said notification, –

- (a) in Schedule I 2.5%,
  - (i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

"234B	8504	Charger or charging station for Electrically operated vehicles";	
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles.
		Explanation: For the purposes of this entry, "Electrically operated vehicles" means
		vehicles which are run solely on electrical energy derived from an external source
		or from one or more electrical batteries fitted to such road vehicles and shall
		include E- bicycles.";

- (b) in Schedule II 6%, serial number 206 and the entries relating thereto shall be *omitted*;
- (c) in Schedule III 9%, against serial number 375, in the entry in column (3), after the words "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be *inserted*.
- 2. This notification shall come into force on the 1st August, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

Additional Secretary to the Government of West Bengal