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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. 67-F.T.

Dated, Howrah, the 18th day of January, 2022

[Corresponding Central Notification No. 19/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-sections (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 pleased hereby to make the following further amendments in this Department notification No. 1126-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the Schedule, —

- (i) against S. No. 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be *substituted*;
- (ii) against S. No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be *substituted*;
- (iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be *substituted*;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be *inserted*, namely: —

“97A	2009 89 90	Tender coconut water other than those put up in unit container and, — (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
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- (v) S. No. 101 and the entries relating thereto shall be *omitted*;
- (vi) against S. No. 141, for the entry in column (2), the entry “8807” shall be *substituted*.
2. This notification shall be deemed to have come into force on the 1st day of January, 2022.

By Order of the Governor,

MALAY GHOSH, IAS
Senior Special Secretary to the Government of West Bengal.