

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

PHALGUNA 16]

THURSDAY, MARCH 7, 2019

[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. 378-F.T.****Howrah, the 7th day of March, 2019.***No. 10/2019-State Tax*

In exercise of the powers conferred by sub-section (2) of section 23 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter referred to as the "said Act"), the Governor, on the recommendations of the Council, is pleased hereby to specify the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely: –

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, –

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table; and
- (c) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

**ANNEXURE**

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

*Additional Secretary to the Government of West Bengal*