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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. 1901-F.T.****Howrah, the 31st day of December, 2018.***No. 28/2018-State Tax (Rate)*

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No.1136-F.T. [12/2017- 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) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, —  (a) a Department or Establishment of the Central Government or State Government or Union territory; or  (b) local authority; or	Nil	Nil";

(1)	(2)	(3)	(4)	(5)
		(c) Governmental agencies, which has taken registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.		

- (b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jhann Dhan Yojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be *inserted*;
- (d) against serial number 66, for the entry in column (2), the following entry shall be *substituted* namely: –  
"Heading 9992 or Heading 9963";
- (e) serial number 67 and the entries relating thereto, shall be *omitted*;
- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: –

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil";

- (ii) in paragraph 2, after clause (za), the following clause shall be *inserted*, namely: –

‘(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).’.

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.