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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. 2020-F.T.

Dated, Howrah, the 14th day of November, 2017

No. 42/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of 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 [*No.2/2017-State Tax (Rate)*]:—

Amendments

In the said notification, —

(1) in the Schedule,

- (i) for serial Nos. 8 and 9 in column 1, and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely: —

"8	0203, 0204,0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

- (ii) serial Nos. 10,11,12,13,14,15,16,17 in column 1, and the entries thereof shall be *omitted*;
- (iii) for serial Nos. 21 and 22 in column 1, and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely: —

"21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;

- (iv) serial Nos. 23 and 24 in column 1, and the entries thereof shall be *omitted*;
- (v) after serial No. 30 in column 1, and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;

- (vi) after serial No. 43 in column 1, and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;
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- (vii) in serial No. 46 in column (1), in column (3), for the words "fresh or chilled" the words "fresh or chilled, dried" shall be *substituted*;

- (viii) after serial No. 46 in column 1, and the entries relating thereto in columns (2) and (3), the following serial numbers and the entries shall be *inserted*, namely: —

"46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
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46B	08	Dried makhana, whether or not shelled or peeled [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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";
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(ix) in serial No. 77 in column (1), in the entry in column (3), for the words "Flour of potatoes" the words "Flour, powder, flakes, granules or pellets of potatoes", shall be *substituted*;

(x) after serial No. 78 in column 1, and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"78A	1106 10 10	Guar meal" ;
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(xi) after serial No. 87 in column 1, and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets" ;
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(xii) after serial No. 93 in column 1, and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"93A	1404 90 60	coconut shell, unworked";
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(xiii) in serial. No. 94 in column (1), for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar" shall be *substituted*;

(xiv) in serial No. 103 in column (1), for the entry in column (3), the entry "Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be *substituted*;

(xv) after serial No. 103 in column (1), and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"103A	26	Uranium Ore Concentrate";
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(xvi) after serial No. 136 in column 1, and the entries relating thereto in columns (2) and (3), the following serial number and the entries shall be *inserted*, namely: —

"136A	7113	Bangles of lac/ shellac";
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(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be *substituted*, namely: —

(b) The phrase "registered brand name" means, —

- (A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
- (B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);
- (C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country."

2. This notification shall come into force with effect from the 15th day of November, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal