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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. 2024-F.T.

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

No. 46/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased hereby to make the following further amendments in this Department Notification No. 1135-F.T. dated the 28th June, 2017 [No.11/2017- State Tax (Rate)]:—

Amendments

In the said notification, in the Table, —

(i) against serial number 3 in column (1), in column (3), in item (vi), for the words "Services provided", the words "Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, provided" shall be *substituted*;

(ii) against serial number 7 in column (1),—

(a) for item (i) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be *substituted*, namely:—

(3)	(4)	(5)
"(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation

(3)	(4)	(5)
<p>consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p>Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>		no. (iv)].";

(b) for item (iii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be *substituted*, namely:—

(3)	(4)	(5)
<p>"(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p>Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	-";

(c) the item (iv) in column (3), and the entries relating thereto in columns (3), (4) and (5), shall be *omitted*;

(d) in item (ix) in column (3), for the entry, the following entry shall be *substituted*, namely:—

"(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation.— For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract State tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.";

(iii) against serial number 26 in column (1), in column (3), in item (i), after sub-item (h), the following shall be *inserted*, namely: —

“(i) manufacture of handicraft goods.

Explanation. — The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 1642-F.T., dated the 15th September, 2017 as amended from time to time.”.

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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal