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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. 2025-F.T.

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

No. 47/2017-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, hereby makes the following further amendments in this Department Notification No. 1136-F.T. dated the 28th June, 2017 [No.12/2017- State Tax (Rate)]:—

Amendments

In the said notification, in the Table, —

(a) Against serial number 11A in column (1), for the entry in column (3), the following entry shall be *substituted* namely: —

"Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.";

(b) the serial number 11B in column (1), and the entries relating thereto, shall be *omitted*;

(c) after serial number 79 in column (1), and the entries relating thereto, the following serial number and entries shall be *inserted* namely: —

(1)	(2)	(3)	(4)	(5)
"79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil".

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