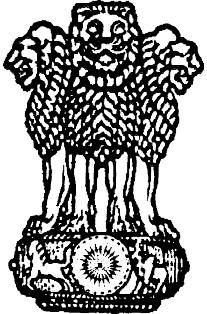


**The**  
  
**Kolkata Gazette**  
**Extraordinary**  
 Published by Authority

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Notification No. : 204-F.T.

Date : 30.01.2026

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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. 204-F.T.**

**Dated, Howrah, the 30<sup>th</sup> January, 2026**

*[Corresponding Central Notification No. 19/2025-Central Tax (Rate)]*

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the 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 amendments in this Department notification No.1630-F.T., dated the 19th day of September, 2025, published in the *Kolkata Gazette, Extraordinary*, Part I, (hereinafter referred to as the said notification):-

*Amendments*

In the said notification,—

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, *insert* the following serial number and entries:-

“4A.	2403 19 21, 2403 19 29	Biris;”;
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(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, *insert* the following serial numbers and entries:-

“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;

17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”;

(c) *omit* the Schedule VII – 14%, and the entries relating thereto.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of February, 2026.

By order of the Governor,

MALAY GHOSH, IAS  
*OSD & Ex-Officio Secretary  
to the Government of West Bengal.*