

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

PAUSA 17]

TUESDAY, JANUARY 7, 2020

[SAKA 1941

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. 20-F.T.

Dated, Howrah, the 3rd day of January, 2020

*No. 27/2019-State 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 further amendments in this Department notification 1125-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:-

*Amendments*

In the said notification, -

A. in Schedule II - 6%, -

- (i) S. No. 80AA and the entries relating thereto shall be *omitted*;
- (ii) S. No. 171A and the entries relating thereto shall be *omitted*;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be *inserted* namely: -

"163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers".

2. This notification shall be deemed to have come into force on the 1st day of January, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Additional Secretary to the Government of West Bengal*