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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. 2150-F.T.

Dated, Howrah, the 7th day of December, 2023

[Corresponding Central Notification No. 12/2023-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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, is pleased hereby to make the following further amendments in this Department notification No. 1135-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely:

Amendments

In the said notification, –

(A) in the Table,

- (i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 per cent., the following condition shall be *inserted*, namely:–

“Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ State tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 per cent., the following condition shall be *inserted*, namely:—

“Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid/payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’ for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ State tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (iii) against serial number 34,—

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be *substituted*;

(b) in column (3), item (v) and the entries relating thereto shall be *omitted*;

- (B) in the Annexure: Scheme of Classification of Services,—

(i) serial number 696 and the entries relating thereto shall be *omitted*;

(ii) serial number 698 and the entries relating thereto shall be *omitted*.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Governor,

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