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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. 2154-F.T.

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

[Corresponding Central Notification No. 16/2023-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (5) of section 9 of 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 No. 1141-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely:—

*Amendments*

In the said notification,

- (i) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be *substituted*;
- (ii) after clause (i), the following clause shall be *inserted*, namely:—

"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";
- (iii) in the Explanation, after item (c), the following item shall be *inserted*, namely, —

"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013)."

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