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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. 2155-F.T.

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

[Corresponding Central Notification No. 17/2023-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 further amendments in this Department notification No. 1125-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 Schedule I - 2.5%, —

- (i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
“92A.	1703	Molasses”;

- (ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
“96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III - 9%,

- (i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled “ shall be *substituted*;
- (ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
“25 A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV - 14%, S. No. 1 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