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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. 2158-F.T.

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

[Corresponding Central Notification No. 20/2023-Central Tax (Rate)]

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 amendment in this Department notification No. 1129-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely:—

Amendment

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be *inserted*, namely:—

(1)	(2)	(3)
"6AA	5605	Imitation zari thread or yam made out of Metallised polyester film/plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film";

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