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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. 1903-F.T.

Howrah, the 31st day of December, 2018.

No. 30/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of this Department notification No.1135-F.T. [11/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, is pleased hereby to insert the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:—

"*Explanation 2.*—Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India".

2. The existing Explanation in the above item shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.