





# Extraordinary Published by Authority

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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. 2318-F.T.

### Dated, Howrah, the 29th day of December, 2017

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. XXVIII of 2017), the Governor is pleased hereby to make the following amendments to this Department Notification No. 1142-F.T. dated 28.06.2017:—

#### **Amendments**

In this Department Notification No. 1142-F.T. dated 28.06.2017, in paragraph 1, for the words, brackets and numbers "an amount calculated in accordance with the provisions of sub-section (1) of section 10 of the said Ordinance", *substitute* the following—

"an amount calculated at the rate of,-

- (i) one per cent. of the turnover in State in case of a manufacturer,
- (ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- (iii) half per cent. of the turnover in State in case of other suppliers:"
- 2. This notification shall be deemed to have come into force from 25th day of June, 2017.

By order of the Governor,

#### RAJSEKHAR BANDYOPADHYAY.

Joint Secretary to the Government of West Bengal