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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. 1233-F.T.

Dated, Howrah, the 21st day of October, 2021

[Corresponding Central Notification No. 06/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No.1135-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, —

- (i) in the Table, —
- (a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be *inserted*;
- (b) in serial number 17, —
- (A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be *omitted*;
- (B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be *substituted*, namely:—

| (3) | (4) | (5) |
|---|-----|-----|
| “(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right. | 9 | -”; |

(c) against serial number 26, in column (3), –

(A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be *inserted*, namely:–

| (3) | (4) | (5) |
|---|-----|-----|
| “(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption | 9 | -”; |

(B) in item (id), for the brackets, letters and word "(i), (ia), (ib) and (ic)", the brackets, letters and word "(i), (ia), (ib), (ic) and (ica)" shall be *substituted*;

(C) in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)" shall be *substituted*;

(d) against serial number 27,–

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be *omitted*;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be *substituted*, namely:–

| (3) | (4) | (5) |
|---|-----|-----|
| “Other manufacturing services; publishing, printing and reproduction services; material recovery services | 9 | -”; |

(e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be *substituted*, namely:–

| (3) | (4) | (5) |
|--|-----|-----|
| "(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, – other than any place covered by (iiia) below | 9 | - |
| (iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League. | 14 | -”; |

(f) against serial number 38, in column (3), in Explanation, for the figures, words and letter " 234 of Schedule I", the figures, letter and words " 201A of Schedule II" shall be *substituted*;

(ii) in the "Annexure: Scheme of Classification of Services", after serial number 118 and the entries relating thereto, the following shall be *inserted*, namely:–

| (1) | (2) | (3) | (4) |
|-------|--------------------|--------|--|
| "118a | Group 99654 | | Multimodal Transport of goods from a place in India to another place in India |
| 118b | | 996541 | Multimodal Transport of goods from a place in India to another place in India". |

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2021.

By order of the Governor,

MALAY GHOSH, IAS
Additional Secretary to the Government of West Bengal.