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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. 1693-F.T.

Dated, Howrah, the 30th day of September, 2019

*No. 14/2019-State 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. [1/2017-State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I :-

*Amendments*

In the said notification, –

A. in Schedule I - 2.5%, –

- (i) Serial No. 33A and the entries relating thereto shall be *omitted*;
- (ii) against serial No. 164, in the entry in column (3), after item ii, the following item shall be *inserted*, namely: –  
"iii Marine Fuel 0.5% (FO)";
- (iii) against serial No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6305 33 00, 6309], shall be *substituted*;
- (iv) after serial No. 234B and the entries relating thereto, the following serial No. and entries shall be *inserted*, namely: –

"234C	8509	Wet grinder consisting of stone as grinder";
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- (v) Serial Nos. 235 to 242 and the entries related thereto, shall be *omitted*;

## B. in Schedule II - 6%, –

- (i) After serial No. 80A and entries relating thereto, the following serial No. and entries shall be
- substituted*
- namely: –

"80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods";
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- (ii) Serial No. 201A and the entries relating thereto shall be
- omitted*
- ;

- (iii) after serial No. 205 and the entries relating thereto, the following serial Nos. and entries shall be
- inserted*
- , namely: –

"205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing";

- (iv) against serial No. 231B, in the entry in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be
- inserted*
- ;

## C. in Schedule III - 9%, –

- (i) against serial No. 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be
- inserted*
- ;

- (ii) against serial No. 108, in the entry in column (3), after the words "other closuers of plastics", the brackets, words, letters and figures "(except the items covered in Sl. No. 80AA in Schedule II)", shall be
- inserted*
- ;

- (iii) in serial No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely: –

- a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
- b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition as laid down in the Government of India notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, as amended", shall be *substituted*;

(iv). Serial No. 446 and the entries relating thereto shall be *omitted*;

D. in Schedule IV - 14%, –

(i). after serial No. 12 and the entries relating thereto, the following serial No. and the entries shall be *inserted*, namely: –

"12A.	22029990	Caffeinated Beverages";
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E. in Schedule V - 1.5%, –

(i). Serial No. 3, and the entries relating thereto, shall be *omitted*;

(ii). Serial No. 4, and the entries relating thereto, shall be *omitted*;

F. in Schedule VI - 0.125%, –

(i) in serial No. 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be *substituted*;

(ii) Serial No. 2A, and the entries relating thereto, shall be *omitted*;

(iii) in serial No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport", shall be *substituted*;

(iv) Serial No. 4, and the entries relating thereto, shall be *omitted*;

2. This notification shall come into force on the 1st October, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Additional Secretary to the Government of West Bengal*