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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. 341-F.T.

Dated, Howrah, the 03rd day of March, 2025

[Corresponding Central Notification No. 01/2025-Central 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 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. 1125-F.T., dated the 28th day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely: -

Amendments

In the said notification, -

- (a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be *inserted*, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- (b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “Fortified Rice Kernel (FRK)” shall be *inserted*;
- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be *substituted*, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is prepacked or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2025.

By order of the Governor,

MALAY GHOSH, IAS
OSD & Ex-officio Secretary
to the Government of West Bengal