

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते  
*Extraordinary*  
Published by Authority

PHALGUNA 26]

FRIDAY, MARCH 17, 2023

[SAKA 1944

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. 385–F.T.

Dated, Howrah, the 16<sup>th</sup> day of March, 2023

[Corresponding Central Notification No. 3/2023-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 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 June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely :-

*Amendments*

In the said notification, —

- (i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be *substituted*, namely :-
- “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;
- (ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be *inserted*, namely :-

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- (iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be *inserted*.
2. This notification shall be deemed to have come into force on the 1st day of March, 2023.

By order of the Governor,

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