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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. 38-F.T.

Dated, Howrah, the 7th day of January, 2020

No. 28/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 1136-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the Table, against serial number 41, —

- (a) in column (3), for the figure "50", at both the places where they occur, the figure "20 " shall be *substituted*;
(b) for the entry in column (5), the following entries shall be *substituted*, namely, —

(5)

"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same."

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal