

The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

PAUSA 17]

TUESDAY, JANUARY 7, 2020

[SAKA 1941

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. 39-F.T.

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

No. 29/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 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 1137-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient.	Any body corporate located in the taxable territory."

2. This notification shall be deemed to have come into force with effect from the 31st day of December, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

Additional Secretary to the Government of West Bengal