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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. 1234-F.T.

Dated, Howrah, the 21st day of October, 2021

[Corresponding Central Notification No. 07/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-sections (3) and (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 No.1136-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the Table, —

- (i) against serial number 1, in column (3), after the figures and letters "12AA", the word, figures and letters " or 12AB" shall be *inserted*;
- (ii) against serial number 9AA, in column (3), after the words "hosted in India", the words "whenever rescheduled" shall be *inserted*;
- (iii) after serial number 9AA and the entries relating thereto, the following shall be *inserted*, namely :—

(1)	(2)	(3)	(4)	(5)
"9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.";

- (iv) against serial numbers 9D and 13, in column (3), after the figures and letters "12AA", the word, figures and letters " or 12AB" shall be *inserted*;
- (v) against serial numbers 19A and 19B, in column (5), for the figures "2021", the figures "2022" shall be *substituted*;
- (vi) serial number 43 and the entries relating thereto shall be *omitted*;
- (vii) after serial number 61 and the entries relating thereto, the following shall be *inserted*, namely:—

(1)	(2)	(3)	(4)	(5)
"61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate throughout India / contiguous States.	Nil	Nil";

- (viii) against serial number 72, in column (3), after the words "for which", the figures, symbol and words "75% or more of the" shall be *inserted*;
- (ix) against serial numbers 74A and 80, in column (3), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be *inserted*;
- (x) after serial number 82A and the entries relating thereto, the following shall be *inserted*, namely :—

(1)	(2)	(3)	(4)	(5)
"82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil";

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2021.

By order of the Governor,

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