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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. 39-F.T.**

**Dated, Howrah, the 10th day of January, 2022**

[Corresponding Central Notification No. 17/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (5) 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 No. 1141-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

1. In the said notification,—
  - (i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be *substituted*;
  - (ii) after clause (iii), the following clause shall be *inserted*, namely:—

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”
2. In the said notification, in Explanation, —
  - (i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures, “motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be *substituted*;

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(ii) after item (b), the following shall be *inserted* namely, –

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2022.

By Order of the Governor,

MALAY GHOSH, IAS

*Additional Secretary to the Government of West Bengal.*