

**The**



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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**

No. 448-F.T.

Dated, Howrah, the 3rd day of April, 2020

## NOTIFICATION

[Corresponding Central Notification No. 02/2020-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1), 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 No.1135-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 25,—

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely,-

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

(b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall be deemed to have come into force on the 1st April, 2020.

By Order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS  
Additional Secretary  
to the Government of West Bengal.