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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. 1695-F.T.

Dated, Howrah, the 30th day of September, 2019

No. 16/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) 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 amendments in this Department notification No.1127-F.T. [3/2017-State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I: –

Amendments

In the said notification, –

(I) in the TABLE, in column (3), after item (5), the following item shall be *inserted*, namely: –

"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)";

(II) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be *inserted* at the end, namely: –

"Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of State tax or the Assistant Commissioner of State tax or the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro

Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal."

2. This notification shall come into force on the 1st October, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal