

**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**

**NOTIFICATION**

No. 40-F.T.

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

[Corresponding Central Notification No. 21/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 1125-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, —

- a. in Schedule I - 2.5%, serial number 225 and the entries relating thereto shall be *omitted*;
- b. in Schedule II - 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be *inserted*, namely: —

"171A1	64	Footwear of sale value not exceeding Rs.1000 per pair."
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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.*