





## Extraordinary Published by Authority

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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. 1236-F.T.

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

[Corresponding Central Notification No. 09/2021-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (1) of section 11 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 amendment in this Department notification No. 1126-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

## Amendment

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be *substituted*, namely: –

"86.	1209	Seeds, fruit and spores, of a kind used for sowing
		Explanation: This entry does not cover seeds meant for any use other than sowing.";

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

By order of the Governor,

MALAY GHOSH, IAS

Additional Secretary to the Government of West Bengal.