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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. 611-F.T.

Dated, Howrah, the 3rd day of June, 2021

[Corresponding Central Notification No. 02/2021-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, sub-section (1) of section 16 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, —

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be *inserted*, namely—
- "(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.";
- (b) in serial number 25,—
- (i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be *inserted*, namely —

(3)	(4)	(5)
"(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-

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- (ii) in item (ii) in column (3), for the word, brackets, figures and letter " and (ia)", the brackets, figures, letter and word ", (ia) and (ib)" shall be *substituted*.
2. This notification shall be deemed to have come into force with effect from the 2nd day of June, 2021.

By Order of the Governor,

BISWAJIT GANGOPADHYAY
*OSD & Ex Officio Secretary to the Government
of West Bengal.*