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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. 644-F.T.

Dated, Howrah, the 23rd day of April, 2024

[Corresponding Central Notification No. 11/2023-Central Tax]

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 day of June, 2017, published in the Kolkata Gazette, Extraordinary, Part-I, namely: –

Amendments

In the said notification,

(i) in Schedule IV—

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be *inserted*, namely:—

(1)	(2)	(3)
"227A	Any Chapter	<p>Specified actionable claim;</p> <p><i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the WBGST Act, 2017 means the actionable claim involved in or by way of—</p> <p>(i) betting;</p> <p>(ii) casinos;</p> <p>(iii) gambling;</p> <p>(iv) horse racing;</p> <p>(v) lottery; or</p> <p>(vi) online money gaming;"</p>

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- (b) S. No. 228 and 229 and the entries relating thereto shall be *omitted*.
- (ii) in the Explanation, after clause (iv), the following clause shall be *inserted*, namely:
- "(v) The words and expressions used and not defined in this notification, but defined in the West Bengal Goods and Service Tax Act, 2017 (West Ben. Act XXVIII of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts."
2. This notification shall be deemed to have come into force on the 1st day of October, 2023.

By order of the Governor,

MALAY GHOSH, IAS
*OSD & Ex-officio Secretary to the
Government of West Bengal*