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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. 77-F.T.

Dated, Howrah, the 17th day of January, 2023

[Corresponding Central Notification No. 12/2022-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%, —

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be *substituted*, namely: —

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be *substituted*, namely: —

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II - 6%, –

(i) against S. No. 48, in column (3), for the entry, the following entry shall be *substituted*, namely: –

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be *substituted*, namely: –

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III - 9%, against S. No. 25, in column (3), for the entry, the following entry shall be *substituted*, namely: –

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

By order of the Governor,

MALAY GHOSH, IAS
Secretary to the Government of West Bengal.