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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. 78-F.T.

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

[Corresponding Central Notification No. 13/2022-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, 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. 1126-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

In the said notification, in the Schedule, —

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be *substituted*, namely: —  
"Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";
- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be *inserted*, namely: —

(1)	(2)	(3)
"102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khandan".

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.