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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. 79-F.T.

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

[Corresponding Central Notification No. 14/2022-Central Tax (Rate)]

In exercise of the powers conferred by sub-section (3) of section 9 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. 1128-F.T., dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
“ 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:— (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person”.

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.