Registered No. WB/SC-247 **No. WB(Part-I)/2021/SAR-435**

The Kolkata Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

ASVINA 29] THURSDAY, OCTOBER 21, 2021 [SAKA 1943

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. 1239-F.T. **Dated, Howrah, the 21st day of October, 2021**

[Corresponding Central Notification No. 12/2021-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) (hereafter in this notification referred to as "the said Act"), 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 exempt the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:–

Table

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab & Etesevimab	2.5%
9	30	Casirivimab & Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall be deemed to have come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.

By order of the Governor,

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

Published by Finance Department (Revenue), West Bengal and printed at Saraswaty Press Ltd.
(Government of West Bengal Enterprise), Kolkata 700 056.