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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. 966-F.T.

Dated, Howrah, the 15th day of December, 2020

(Corresponding Central Notification No. 90/2020-Central Tax)

In exercise of the powers conferred by the first proviso to rule 46 of the West Bengal Goods and Services Tax Rules, 2017, the Governor, on the recommendations of the Council, is pleased hereby to make the following amendment in this Department notification No. 1152-F.T., dated the 29th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, after the first proviso, the following proviso shall be *inserted*, namely, —

"Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules —

| S. No. (1) | Chemical name (2) | HSN Code (3) |
|------------------|---|-----------------|
| 1. | Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9) | 38249100 |
| 2. | Dimethyl propylphosphonate | 29313200 |
| 3. | (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate | 29313600 |
| 4. | Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate | 29313700 |
| 5. | 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide | 29313500 |
| 6. | Dimethyl methylphosphonate | 29313100 |
| 7. | Diethyl ethylphosphonate | 29313300 |
| 8. | Methylphosphonic acid with (aminoiminomethyl) urea (1 : 1) | 29313800 |

| S. No. (1) | Chemical name (2) | HSN Code (3) |
|---------------|---|-----------------|
| 9. | Sodium 3-(trihydroxysilyl) propyl methylphosphonate | 29313400 |
| 10. | 2,2-Diphenyl-2-hydroxyacetic acid | 29181700 |
| 11. | 2-(N,N-Diisopropylamino)ethylchloride hydrochloride | 29211400 |
| 12. | 2-(N,N-Dimethylamino)ethylchloride hydrochloride | 29211200 |
| 13. | 2-(N,N-Diethylamino)ethylchloride hydrochloride | 29211300 |
| 14. | 2-(N,N-Diisopropylamino)ethanol | 29221800 |
| 15. | 2-(N,N-Diethylamino)ethanethiol | 29306000 |
| 16. | Bis(2-hydroxyethyl)sulfide | 29307000 |
| 17. | 2-(N,N-Dimethylamino)ethanethiol | 29309092 |
| 18. | Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine | As applicable |
| 19. | 3-Quinuclidinol | 29333930 |
| 20. | R-(-)-3-Quinuclidinol | 29333930 |
| 21. | 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide | 29313900 |
| 22. | Propylphosphonic dichloride | 29313900 |
| 23. | Methylphosphonic dichloride | 29313900 |
| 24. | Diphenyl methylphosphonate | 29313900 |
| 25. | O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate | 29313900 |
| 26. | Methylphosphonic acid | 29313900 |
| 27. | Product from the reaction of methylphosphonic acid and 1,2-ethanediamine | As applicable |
| 28. | Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP) | 38249900 |
| 29. | Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560) | 38249900 |
| 30. | Bis (polyoxyethylene) methylphosphonate | 39072090 |
| 31. | Poly(1,3-phenylene methyl phosphonate) | 39119090 |
| 32. | Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide | 38249900 |
| 33. | Carbonyl dichloride | 28121100 |
| 34. | Cyanogen chloride | 28531000 |
| 35. | Hydrogen cyanide | 28111200 |
| 36. | Trichloronitromethane | 29049100 |
| 37. | Phosphorus oxychloride | 28121200 |
| 38. | Phosphorus trichloride | 28121300 |
| 39. | Phosphorus pentachloride | 28121400 |
| 40. | Trimethyl phosphite | 29202300 |
| 41. | Triethyl phosphite | 29202400 |
| 42. | Dimethyl phosphite | 29202100 |
| 43. | Diethyl phosphite | 29202200 |
| 44. | Sulfur monochloride | 28121500 |
| 45. | Sulfur dichloride | 28121600 |
| 46. | Thionyl chloride | 28121700 |
| 47. | Ethyldiethanolamine | 29221720 |
| 48. | Methyldiethanolamine | 29221710 |
| 49. | Triethanolamine | 29221500 |

2. This notification shall be deemed to have come into force with effect from the 1st day of December, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Additional Secretary to the Government of West Bengal.