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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. 1497-F.T.

Dated, Howrah, the 22nd day of August, 2017

No. 20/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), 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 make the following amendments in this Department Notification No. 1135-F.T. dated 28th day of June, 2017 [*No. 11/2017-State Tax (Rate)*] (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the Table,—

(i) against serial number 3 in column (1), for item (iii) in column (3) and the entries relating thereto in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5), shall respectively be *substituted*, namely:—

(3)	(4)	(5)
“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,—		
(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);	6	—

(3)	(4)	(5)
(b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.		
(iv) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,— (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.	6	—
(v) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,— (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the ‘Scheme of Affordable Housing in Partnership’ framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;	6	—

(3)	(4)	(5)
(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under— (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.		
(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	9	—”;

(ii) against serial number 8 in column (1), for item (vi) in column (3) and the entries relating thereto in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5), shall respectively be *substituted*, namely:—

(3)	(4)	(5)
“(vi) Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	—”;

(iii) against serial number 9 in column (1), for item (iii) in column (3) and the entries relating thereto in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5), shall respectively be *substituted*, namely:—

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> — “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.”;

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5), shall respectively be *substituted*, namely:—

(3)	(4)	(5)
"(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	—”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5), shall respectively be *substituted*, namely:—

(3)	(4)	(5)
"(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> — "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.”;

(vi) against serial number 26 in column (1),—

(a) in column (3), in item (i),—

(A) for sub-item (b), the following sub-item shall be *substituted*, namely:—

"(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* shall be *omitted*;

(b) for item (ii) in column (3) and the entries relating thereto in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5), shall respectively be *substituted*, namely:—

(3)	(4)	(5)
"(ii) Services by way of any treatment or process on goods belonging to another person, in relation to – (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	—
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	—”;

(vii) for serial number 27 in column (1) and the entries relating thereto, the following entries in column (2), column (3), column (4) and column (5) shall respectively be *substituted*, namely:—

(1)	(2)	(3)	(4)	(5)
"27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	—
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	—";

(viii) against serial number 34 in column (1), in column (3), in item (i), after the word "drama", the words "or planetarium" shall be *inserted*.

2. This notification shall come into force with immediate effect.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal.