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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. 1498-F.T.

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

No. 21/2017-State 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, 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. 1136-F.T. dated 28th day of June, 2017 [*No. 12/2017-State Tax (Rate)*] (hereinafter referred to as the said notification):—

Amendments

In the said notification,—

(i) in the Table,—

- (a) after serial number 9 in column (1) and the entries relating thereto in column (2), column (3), column (4) and column (5), the following serial number and entries thereto in column (1), column (2), column (3), column (4) and column (5), shall respectively be *inserted* namely:—

(1)	(2)	(3)	(4)	(5)
“9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.”;

- (b) after serial number 11 in column (1) and the entries relating thereto in column (2), column (3), column (4) and column (5), the following serial numbers and entries thereto in column (1), column (2), column (3), column (4) and column (5), shall respectively be *inserted* namely:—

(1)	(2)	(3)	(4)	(5)
“11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Government by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”;

- (c) against serial number 35 in column (1), in column (3),—

- (A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be *substituted*;
- (B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be *substituted*;

- (ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be *inserted*, namely:—

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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.