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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. 1500-F.T.

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

No. 23/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) 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 amendment in this Department Notification No. 1141-F.T. dated 28th day of June, 2017 [*No. 17/2017-State Tax (Rate)*] (hereinafter referred to as the said notification):—

Amendment

In the said notification, in the first paragraph, after clause (ii) the following clause shall be *inserted*, namely:—

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the West Bengal Goods and Services Tax Act, 2017.”.

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.