

**CONSOLIDATED RATE NOTIFICATIONS FOR GOODS UNDER RCM U/S 9(3) AS
AMENDED UP TO 20.10.2023**

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

REVENUE

No. 1128-F.T.

NOTIFICATION

Dated: 28.06.2017

[No. 04/2017-Central Tax (Rate), dated 28th June, 2017]

Superscript No	Ref: Notification No	w.e.f	Central Notification No
1	1800 F.T. dated 13.10.2017	13.10.2017	36/2017 (Rate) – 13.10.2017
2	2021 F.T. dated 14.11.2017	15.11.2017	43/2017 (Rate) – 14.11.2017
3	760 F.T. dated 12.06.2018	28.05.2018	11/2018 (Rate) – 28.05.2018
4	1237 F.T. dated 21.10.2021	01-10-2021	10/2021 (Rate) – 30.09.2021
5	79 F.T. dated 17.01.2023	01-01-2023	14/2022 (Rate) – 30.12.2022
6	2157 F.T. dated 07.12.2023	20-10-2023	19/2023 (Rate) – 19.10.2023

Table

Sl. No.	Tariff item, sub-heading, heading Chapter	Description of supply of goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	2401	Tobacco leaves	Agriculturist	Any registered person
5/43A	33012400, 33012510, 33012520, 33012530, 33012540	Following—essential oils other than those of citrus fruit namely:— a) Of ———peppermint (Mentha piperita); b) Of —other—mints: Spearmint oil (ex-	Any Unregistered Person	Any Registered Person

		mentha — spicata); Water mint-oil (ex- mentha — aquatic); Horsemint oil (ex- mentha sylvestries); Bergament oil (ex- mentha citrate).		
⁵ 3A	33012400, 33012510, 33012520, 33012530, 33012540, 33012590	Following essential oils other than those of citrus fruit namely: - c) Of peppermint (Mentha piperita); d) Of other mints: Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), <u>Mentha arvensis</u>	Any Unregistered Person	Any Registered Person
4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
² [4A	5201	Raw cotton	Agriculturist	Any registered person]

5	-	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent. Explanation. – For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
¹ [6]	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	⁶Central Government, State Government, Union territory or a local authority ⁶ Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority	Any registered person]
³ [7]	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person]

Explanation. –

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, subheading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and

the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor

DISCLAIMER: THIS CHART HAS BEEN COMPILED ON THE BASIS OF AVAILABLE RATE NOTIFICATIONS, AMENDMENTS AND CORRIGENDA. ALL ARE REQUESTED TO CONSULT ACTUAL NOTIFICATIONS BEFORE TAKING ANY DECISION.