

Services on which GST shall be paid by the E-Commerce Operator u/s 9(5)

State Tax (Rate) Notification No. 1141 - F.T dated 28.06.2017
(Corresponding to Central Tax (Rate) Notification No. 17/2017-CT(R) dated 28.06.2017)

[As amended up to 31.03.2026]

GOVERNMENT OF WEST BENGAL FINANCE DEPARTMENT REVENUE

NOTIFICATION

No. 1141-F.T.

Dated Howrah, the 28th day of June, 2017

No. 17/2017-State Tax (Rate)

Superscript No.	Notification No.	w.e.f	Central Notification No.
1	1500 - F.T. dated 22.08.2017	22.08.2017	23/2017 (Rate) – 22.08.2017
2	39 - F.T. dated 10.10.2022	01.01.2022	17/2021 (Rate) – 18.11.2021
3	2154 - F.T. dated 07.12.2023	20.10.2023	16/2023 (Rate) – 19.10.2023
4	348 - F.T. dated 03.03.2025	01.04.2025	08/2025 (Rate) – 16.01.2025
5	1638-F.T. dated 19.09.2025	22.09.2025	17/2025 (Rate) – 17.09.2025

****DISCLAIMER:** This compilation is made on the basis of relevant Rate notifications and is for reference only.
The original notifications may be referred for authenticity.

In exercise of the powers conferred by sub-section (5) of section 9 of the West Bengal Goods and Services Tax Ordinance, Act, 2017 (~~West Ben. Ord. No. II of 2017~~), (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to notify that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab ²and ~~motor cycle~~ ²[, motor cycle, ~~omnibus or any other motor vehicle~~ ³[or any other motor vehicle except omnibus];
- ³[(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.]
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable

for registration under sub-section (1) of section 22 of the said West Bengal Goods and Services Tax ~~Ordinance~~, Act, 2017.

¹[(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[(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.]

⁵[(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Central Goods and Services Tax Act, 2017.]

Explanation.- For the purposes of this notification,-

(a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) “maxicab”, “motorcab” ²and ~~“motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988)~~ ²[, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).]

^{4/2}~~(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.~~

⁴[(c) “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 1135 -F.T. dated 28.06.2017.]

³[(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).]

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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal