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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. 1050- F.T., the 21st day of September, 2021. – WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), as subsequently amended, the Governor is pleased hereby to make the following amendments to this department notification No. 1067-F.T. dated the 6th August, 2013, published in the Kolkata Gazette, Extraordinary, Part - I, dated the 6th August, 2013, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

- (i) In the said notification, in the Table, after serial number 2 in column (1), the following serial number in column (1) and entries relating thereto in columns (2), (3), (4) and (5) shall be *inserted*:—

Serial No.	Class of goods	Class of sales in respect of which the exemption applies	Percentage of tax declared as exemption	Conditions
(1)	(2)	(3)	(4)	(5)
3.	Salcs of Aviation Turbine Fuel	Sales of goods specified in Column (2) from NSCBI Airport, Kolkata to any airline for Flights under the Regional Connectivity Scheme (RCS) up to 10 years from the date of publication of this Notification.	To the extent to which the aggregate amount of tax including additional sales tax exceeds one <i>per centum</i> of the amount of taxable turnover of sales as in column (3).	Whenever Aviation Turbine Fuel is sold to such airline, a certificate in the Form appended to this notification shall be obtained from the airlines taking supplies of aviation turbine fuel for such aircraft duly signed by authorized signatory of such airlines.

(ii) After the existing certificate the following certificate shall be *inserted*:

"CERTIFICATE

(Certificate for the purpose of entry 3 of the Table appended to notification No. 1067-F.T. dated 06.08.2013, as amended, to be obtained from the airlines taking supplies of aviation turbine fuel under RCS/UDAN)

Certified that aviation turbine fuel (ATF) sold to us under invoice No. Date is for the use in an aircraft mentioned in column (3) under entry 3 of the Table appended to notification No. 1067-F.T. dated 06.08.2013, as amended, operated by us for the flight mentioned in the said entry.

Place: Signature with seal

Date: Name of Airline "

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

By order of the Governor,

MALAY GHOSH
*Additional Secretary to the Government
of West Bengal*