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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. 1126-F.T.- the 15th day of July 2024,— 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, (hereinafter referred to as the said Act), and in suppression of this Department Notification No. 1067-F.T., dated the 6th day of August, 2013, Notification No. 798-F.T., dated 3rd June, 2016, Notification No. 405-F.T., dated 29th March, 2018 and Notification No. 1050-F.T., dated 21st September, 2021, the Governor is pleased hereby to exempt from payment of tax, payable by a dealer under the provision of this Act, to the extent specified in column (4) of the Table below, in respect of such class of sales specified in column (3), of such goods specified in column (2), subject to the condition specified in column (5) of the said Table:—

TABLE

Sl. No.	Class of Goods	Class of Sales in respect of which the exemption applies	Percentage of tax declared as exemption	Condition
(1)	(2)	(3)	(4)	(5)
1.	Motor spirit having a flashing point 24.4 degree celsius required for use as fuel in aircraft, or motor spirit having a flashing point at or above 24.4 degree celsius required for use as fuel in aircraft, and commonly known as Aviation Turbine Fuel.	Sales of goods specified in Column (2) to any scheduled airline from airport located at Bagdogra.	To the extent to which tax exceeds Twelve decimal Five <i>per centum</i> of the taxable turnover of sales referred to in column (3).	—

Sl. No.	Class of Goods	Class of Sales in respect of which the exemption applies	Percentage of tax declared as exemption	Condition
(1)	(2)	(3)	(4)	(5)
2.	Motor spirit having a flashing point 24.4 degree celsius required for use as fuel in aircraft, or motor spirit having a flashing point at or above 24.4 degree celsius required for use as fuel in aircraft, and commonly known as Aviation Turbine Fuel.	Sales of goods specified in Column (2) to any scheduled airline from airport located at Andal and Coochbehar.	Cent <i>per centum</i> of the taxable turnover of sales referred to in column (3).	Subject to production of Certificate (C-1) as appended below.
3.	Motor spirit having a flashing point 24.4 degree celsius required for use as fuel in aircraft, or motor spirit having a flashing point at or above 24.4 degree celsius required for use as fuel in aircraft, and commonly known as Aviation Turbine Fuel.	Sales of goods specified in Column (2) to any airline for flights under the Regional Connectivity Scheme (RCS) from NSCBI Airport, Kolkata and Airport located at Bagdogra.	To the extent to which tax exceeds Zero decimal Eight Three <i>per centum</i> of the taxable turnover of sales referred to in column (3).	Subject to production of Certificate (C-2) as appended below.

“CERTIFICATE (C-1)

Certificate for the purpose of entry in column (3) of serial no. 2 in column (1) of the **TABLE** appended to this notification, to be obtained from the airline receiving supply of aviation turbine fuel from the airport located at Andal and/or Coochbehar)

To,

.....(Name of Selling Dealer)

.....(Address)

.....(Certificate of Registration No. under the West Bengal sales Tax Act, 1994)

Certified that Aviation Turbine Fuel sold to us under invoice(s) No..... dated..... is for the use by us in domestic flights within the country only.

Place

Signature with Seal.....

Date:

Name of the Scheduled Airline.....”;

“CERTIFICATE (C-2)

Certificate for the purpose of entry in column (3) of serial no. 3 in column (1) of the **TABLE** appended to this notification, to be obtained from the airline receiving supply of aviation turbine fuel under RCS)

To,

.....(Name of Selling Dealer)

.....(Address)

.....(Certificate of Registration No. under the West Bengal sales Tax Act, 1994)

Certified that Aviation Turbine Fuel sold to us under invoice(s) No..... dated..... is for the use by us for the flights mentioned in the column (3) of the serial no.(3) of the **TABLE** of the notification.

Place: Signature with Seal.....

Date: Name of the Scheduled Airline.....”.

2. This notification shall come into force with effect from the 16th day of July, 2024.

By order of the Governor,

MALAY GHOSH, IAS
*OSD & Ex-officio Secretary to the
Government of West Bengal*