





Extraordinary Published by Authority

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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. 1475-F.T., the 9th day of October, 2018.—In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules): —

Amendment

In the said rules, in Chapter XV, in Part I, in rule 210, in sub-rule (2), in clause (d), after sub-clause (v), *insert* the following sub-clause: –

- "(vi) Extra-Neutral Alcohol (other than denatured), Rectified Spirit (other than denatured), Foreign Liquor or Country Liquor where a prior license or permit or pass has been obtained in respect of any consignment of such goods from the Excise Directorate, West Bengal."
- 2. This notification shall come into force with immediate effect.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal