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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. 1569-F.T., dated the 2nd day of November, 2018.—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) (hereinafter referred to as the said Act), the Governor is pleased hereby to fix the rate as specified in column (2) of the Table below at which tax shall be payable in respect of category of sales specified in column (1), subject to the conditions specified in column (3), of the said Table:—

Table

Category of sales	Rate of tax (per centum)	Conditions
(1)	(2)	(3)
Sales of Extra-Neutral Alcohol and Rectified Spirit (which are not denatured) to a registered manufacturer in West Bengal of Foreign Liquor/Country Liquor as specified in Schedule VIII of the WBST Act 1994	Three	The purchasing dealer shall produce the license/permit/pass issued by the Excise Directorate, West Bengal for procurement of such quantity of Extra-Neutral Alcohol / Rectified Spirit (which are not denatured) as may be specified in the aforesaid license/permit/pass to the selling dealer before purchasing the same and a copy of which will be retained by the selling dealer and produced on demand.

2. This notification shall come into force with effect from the 15th day of November, 2018.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal