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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. 1612-F.T.-the 2nd November, 2011. — In exercise of the power conferred by sub-section (4) of section 16 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), as subsequently amended (hereinafter referred to as the said Act) and *in supersession* of the earlier notification No. 1373-F.T., dated the 10th August, 2006, as subsequently amended by notification No. 988-F.T., dated the 19th June, 2008, and notification No. 1386-F.T., dated the 11th July, 2005, the Governor is pleased hereby to notify the goods as mentioned in column (2) of the Table below for the purpose of sub-section (4) of section 16 of the said Act and to specify that on the sale of such goods a registered dealer may, at his option and subject to the conditions and restrictions as mentioned in that sub-section, pay, in lieu of the tax payable by him under sub-section (2) of the said section, the tax at such rate as specified in column (3) of the said Table on the maximum retail price of such goods :—

Table

Serial No.	Name of goods	Rate of tax at which the tax shall be paid on maximum retail price (MRP) (per centum)	
		(A) Where the MRP is inclusive of tax.	(B) Where the MRP is exclusive of tax.
(1)	(2)	(3)	
1.	Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the licence issued under the Drugs and Cosmetics Act, 1940 (23 of 1940) including <i>isabgul</i> .	Three decimal eight four	Four

Serial No.	Name of goods	Rate of tax at which the tax shall be paid on maximum retail price (MRP) (per centum)	
		(A) Where the MRP is inclusive of tax.	(B) Where the MRP is exclusive of tax.
(1)	(2)	(3)	
2.	Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, germicides, fungicides, and herbicides, other than bleaching powder.	Three decimal eight four	Four
3.	Aerated water and beverages sold under various name and description like <i>Coca-Cola</i> , <i>Pepsi</i> , <i>Fanta</i> , <i>Mirinda</i> , <i>7 Up</i> , <i>Diet Pepsi</i> , etc.	Eleven decimal eight nine	Thirteen decimal five zero
4.	Mineral Water.	Eleven decimal eight nine	Thirteen decimal five zero
5.	Liquefied Petroleum Gas commonly known as LPG — (A) in case used for industrial purpose; (B) in case used for other purposes	Three decimal eight four Eleven decimal eight nine	Four Thirteen decimal five zero
6.	Lubricants.	Eleven decimal eight nine	Thirteen decimal five zero
7.	Dietary supplements including nutritional supplements, protein supplements and health food, as manufactured by pharmaceutical industries.	Eleven decimal eight nine	Thirteen decimal five zero

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

By order of the Governor,

N. C. BASAK,  
Dy. Secy. to the Govt. of West Bengal.