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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. 1871-F.T., the 15th November, 2006.—The following draft of amendments which the Governor, in exercise of the power conferred by section 20 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), proposes to make in Schedule A, and Part I, Part II and Part III of Schedule C to the said Act, is hereby published as required by section 20 of the said Act, for information of persons likely to be affected thereby.

The draft will be taken into consideration after expiry of a period of fourteen days from the date of publication of this notification in the *Official Gazette*, and any objection or suggestion, in writing, with respect thereto, which may be received by the undersigned before the expiry of the said period, shall be duly considered:—

Draft amendments

In the said Act,—

(1) in Schedule A,—

(a) after serial No. 2 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—

“2A. Alluric Acid.”;

(b) in column (2) against serial No. 23A in column (1), *insert* the following entry:—“*Lac and Shellac.*”;(c) in item (i) in column (2) against serial No. 37A in column (1), for the words “artificial silk”, *substitute* the words “silk, artificial silk”;

(2) in Schedule C,—

(a) in Part I,—

- (i) after serial No. 5A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“5B. All kinds of rope.”;
 - (ii) after serial No. 8A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“8B. Ashes including fly ashes.”;
 - (iii) after serial No. 9A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“9AA. Bakery shortening.”;
 - (iv) after serial No. 14A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“14B. Bleaching Powder.”;
 - (v) after serial No. 17A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“17B. Buttons.”;
 - (vi) after serial No. 25A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“25B. Dry fruits.”;
 - (vii) after serial No. 30A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“30B. Furnace oil.”;
 - (viii) *omit* the entry in column (2) against serial No. 43D in column (1);
 - (ix) after serial No. 52 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“52A. Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, for measuring or detecting *alpha*, *beta*, *gamma*, X-ray, cosmic or other ionizing radiations.”;
 - (x) after serial No. 68A in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and the entry relating thereto in column (2):—
“68B. Scaffolding pipes.”;
 - (xi) *omit* the entry in column (2) against serial No. 72 in column (1);
- (b) in Part II, for the entry in column (2) against serial No. 15 in column (1), for the words “digital still image video cameras, cellular telephones”, *substitute* the words “cellular telephones”;
- (c) in Part III,—
- (i) *omit* the entry in column (2) against serial No. 133 in column (1);
 - (ii) after serial No. 164A in column (1) and the entry relating thereto in column (4), *insert* the following serial No. in column (1) and the entry relating thereto in column (4):—
“164B. Non-woven fabric, and sacks or bags made from such fabric.”;
 - (iii) for the entry in column (4) against serial No. 189 in column (1), *substitute* the following entry:—
“Purified terephthalic acid.”.

2. In this notification, in paragraph 1,—

- (1) sub-clause (a), sub-clause (b) of clause (1), item (viii) of sub-clause (a) and item (iii) of sub-clause (c) of clause (2) shall be deemed to have come into force with effect from the 1st day of August, 2006; and
- (2) the remaining clauses shall be deemed to have come into force with effect from the 1st day of November, 2006.

By order of the Governor,

N. C. BASAK,

Asstt. Secy. to the Govt. of West Bengal.