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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. 366—F.T.— the 28th day of March, 2013.— 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. 1612-F.T., dated the 2nd November, 2011, 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 sale or purchase 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 that 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)<br>Where MRP is inclusive of tax  | (B)<br>Where 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> . | Four decimal seven six  | Five                                 |

| Serial No. | Name of goods  | Rate of tax at which the tax shall be paid on maximum retail price (MRP) (per centum) |                                      |
|------------|--|---|--------------------------------------|
|            |  | (A)<br>Where MRP is inclusive of tax  | (B)<br>Where 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. | Four decimal seven six  | Five                                 |
| 3          | Aerated water and beverages sold under various trade name and description like <i>Coca Cola, Pepsi, Fanta, Miranda, 7Up, Diet Pepsi, etc.</i>        | Twelve decimal six six  | Fourteen decimal five zero           |
| 4          | Mineral water.   | Twelve decimal six six  | Fourteen decimal five zero           |
| 5          | Liquefied Petroleum Gas commonly known as LPG—<br>(A) in case used for industrial use;<br>(B) in case used for other purposes.                       | Four decimal seven six<br>Twelve decimal six six                                      | Five<br>Fourteen decimal five zero   |
| 6          | Lubricants.  | Twelve decimal six six  | Fourteen decimal five zero           |
| 7          | Dietary supplements including nutritional supplements, protein supplements, and health food, as manufactured by pharmaceutical industries            | Twelve decimal six six  | Fourteen decimal five zero           |

2. This notification shall come into force with effect from the 1st day of April, 2013.

By order of the Governor,

SAMIRAN PAL,  
*Special Secretary to the Govt. of West Bengal.*