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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. 1173—F.T.

The 30th day of June, 2017.

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), as subsequently amended, (hereinafter referred to as the said Act) and in supersession of this Department Notification No. 908-F.T., dated the 13th April, 2005, the Governor is pleased hereby to fix in respect of the goods included in Schedule IV to said Act and specified in column (2) of the Table below, the rate specified in column (3) of the said Table as the rate at which tax under the said Act shall be paid by a dealer on his taxable turnover of sales:-

TABLE

Sl. No.	Description of goods included in Part B of Schedule IV to the said Act	Rate of Tax (Per centum)
(1)	(2)	(3)
1.	Aviation Turbine Fuel.	Twenty-five
2.	High Speed Diesel.	Seventeen
3.	Motor Spirit (commonly known as petrol).	Twenty-five

Sl. No.	Description of goods included in Part B of Schedule IV to the said Act	Rate of Tax (Per centum)
(1)	(2)	(3)

4. Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines. Five

Explanation. – For the purpose of this entry, “scheduled airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor,

RAJSHEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal.