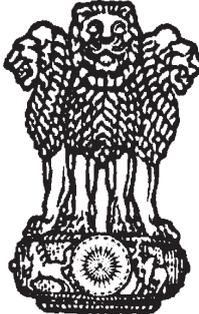


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No.1035-F.T.

Howrah, the 27th day of July, 2018.

No. 19/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, hereby makes the following further amendments in this Department notification No. 1126-F.T. [2/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely:—

In the said notification, —

(1) in the Schedule,

(i) after serial No. 92 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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(ii) after serial No. 93 A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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(iii) For serial No. 102 A and entries relating thereto, the following shall be *substituted*,—

"102A.	2306	De-oiled rice bran <i>Explanation:</i> The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25th January, 2018";
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(iv) after serial No. 114 and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely:—

"114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
114B	44 or 68	Deities made of stone, marble or wood";

(v) for serial No. 117 and the entries relating thereto, the following shall be *substituted*, namely :—

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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(vi) after serial No. 132 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely :—

"132A	53	Coir pith compost other than those put up in unit container and, – (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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(vii) after serial No. 146 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins; tampons";
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(viii) after serial No. 151 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely:—

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)"
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By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.