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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. 1175-F.T.

Dated Howrah, the 30th day of June, 2017

No. 18/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following amendments in this Department Notification No. 1125-F.T. dated 28th day of June, 2017 [No. 1/2017-State Tax (Rate)] (hereinafter referred to as the said notification), namely:—

In the said notification,—

(i) in Schedule I – 2.5%, after serial number 182 in column (1) and the entries relating thereto in column (2) and column (3), the following serial numbers and entries relating thereto shall respectively be inserted in column (1), column (2) and column (3), namely:—

(1)	(2)	(3)
“182A.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers

(1)	(2)	(3)
182D.	3105	Mineral or chemical fertilisers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”;

- (ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 in column (1) and the entries relating thereto in column (2) and column (3) shall be omitted.

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

By order of the Governor,

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