

The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

MAGHA 5]

THURSDAY, JANUARY 25, 2018

[SAKA 1939

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. 131-F.T.

Howrah, the 25th day of January, 2018.

No. 3/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1137-F.T.[13/2017- *State Tax (Rate)*], dated the 28th June, 2017, namely:—

In the said notification,—

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be *inserted*, namely: —

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017)	Central Government, State Government, Union territory or local authority	Any person registered under the West Bengal Goods and Services Tax Act, 2017.";

- (ii) in the Explanation, after clause (e), the following clause shall be *inserted*, namely: —

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal