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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. 134-F.T.

Howrah, the 25th day of January, 2018.

*No. 6/2018-State Tax (Rate)*

In exercise of the powers conferred by sub-section (1) 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 amendments in this Department notification No. 1125-F.T. [1/2017-State Tax (Rate)], dated the 28th June, 2017, namely:—

In the said notification, —

(A) in Schedule I-2.5%,

(i) after serial No. 76 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"76A	13	Tamarind kernel powder";
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(ii) after serial No. 78 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"78A	1404 or 3305	Mehendi paste in cones";
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(iii) after serial No. 103A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"103B	2302	Rice bran (other than de-oiled rice bran)";
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(iv) in serial No. 165, in column (3), the words, "to household domestic consumers or", shall be *omitted*;

(v) after serial No. 165 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: —

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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(vi) in serial No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork", shall be *substituted*;

(vii) in serial No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be *substituted*;

(viii) in serial No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be *substituted*;

(ix) after serial No. 243 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(B) in Schedule II-6%, –

(i) after serial No. 32A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"32AA	1704	Sugar boiled confectionery";
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(ii) after serial No. 46A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"46B	2201	Drinking water packed in 20 litres bottles";
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(iii) in serial No. 56, for the entry in column (2), the entry "28 or 38", shall be *substituted*;

(iv) after serial No. 57A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"57B	2809	Fertilizer grade phosphoric acid";
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(v) in serial No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be *substituted*;

(vi) after serial No. 78 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"78A	3808	The following Bio-pesticides, namely – 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogon
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(vii) after serial No. 80 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"80A	3826	Bio-diesel";
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(viii) for serial No. 99A and the entries relating thereto, the following serial numbers and the entries shall be *inserted*, namely: –

"99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

(ix) serial No. 103 and the entries relating thereto shall be *omitted*;

(x) serial No. 104 and the entries relating thereto shall be *omitted*;

(xi) in serial No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be *added*;

(xii) in serial No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be *substituted*;

(xiii) after serial No. 195A, and entries relating thereto the following serial number and the entries shall be *inserted*, namely: –

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
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(C) in Schedule III-9%, –

(i) in serial No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be *added*;

(ii) in serial No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be *substituted*;

(iii) in serial No. 24, in column (3), after the words, "matter nor flavoured", the words, "[other than Drinking water packed in 20 litres bottles]" shall be *added*;

(iv) in serial No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, " including Fertilizer grade Phosphoric acid", shall be *added*;

(v) in serial No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi paste in Cones], shall be *substituted*;

(vi) in serial No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be *added*;

(vii) serial No. 99, and the entries relating thereto, shall be *omitted*;

(viii) in serial No. 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be *added*;

(ix) after serial No. 163 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"163A	56012200	Cigarette Filter rods";
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(x) for serial No. 236A and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

(xi) in serial No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting

machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be *substituted*;

- (xii) after serial No. 399 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
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- (D) in Schedule-IV-14%, –

- (i) in serial No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be *substituted*;
- (ii) after serial No. 228, and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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- (E) in Schedule-V-1.5%, –

- (i) serial No. 2, and the entries relating thereto, shall be *omitted*;
- (ii) in serial No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be *substituted*;
- (iii) in serial No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be *substituted*;
- (iv) against serial No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
- (v) against serial No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

- (F) in Schedule-VI-0.125%, –

- (i) in serial No. 1, for the entry in column (3), the entry, "All goods" shall be *substituted*;
- (ii) in serial No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be *substituted*;
- (iii) after serial No. 2, and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
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- (iv) in serial No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be *substituted*;
- (v) after serial No. 3, and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"4	7104	Synthetic or reconstructed precious stones"
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By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
Additional Secretary to the Government of West Bengal