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FRIDAY, SEPTEMBER 28, 2018

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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. 1426-F.T.

Howrah, the 28th day of September, 2018.

No. 23/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of this Department No.1136-F.T. [12/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, is pleased hereby to insert the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:—

"Explanation.—For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."

2. This notification shall be deemed to have come into force with effect from the 20th day of September, 2018.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal