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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. 1684-F.T.

Dated, Howrah, the 21st day of September, 2017

No. 24/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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 in the public interest so to do, is pleased hereby to make the following amendments in this Department Notification No. 1135-F.T. dated the 28th June, 2017 [*No.11/2017- State Tax (Rate)*] (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the Table, against serial number 3 in column (1), for item (vi) in column (3) and the entries relating thereto, in column (3), column (4) and column (5), the following entries in column (3), column (4) and column (5) shall respectively be *substituted*, namely:—

(3)	(4)	(5)
"(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of — (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;		

(3)	(4)	(5)
(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).	6	—
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-".

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal