

The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

PAUSA 10]

MONDAY, DECEMBER 31, 2018

[SAKA 1940

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. 1898-F.T.

Howrah, the 31st day of December, 2018.

No. 25/2018-State Tax (Rate)

In exercise of the powers conferred by sub-sections (1) 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, is pleased hereby to make the following further amendments in this Department notification No.1126-F.T. [2/2017- *State Tax (Rate)*], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I: –

Amendments

In the said notification, –

1. In the schedule,

- i) for serial No. 43A and the entries relating thereto, the following serial numbers and the entries shall be *substituted*, namely: –

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

- ii) after serial No. 121 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
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- iii) after serial No. 152 and the entries relating thereto, the following serial number and the entries shall be *inserted*, namely: –

"153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are to be used for public or charitable cause".
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2. This notification shall come into force on the 1st January, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal.