

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. 1902-F.T.**

**Howrah, the 31st day of December, 2018.**

*No. 29/2018-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, hereby makes the following further amendments in this Department notification No.1137-F.T. [13/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I: –

*Amendments*

In the said notification, –

(i) in the Table, –

- (a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be *inserted*, namely: –

"Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

- (a) a Department or Establishment of the Central Government or State Government or Union territory;  
or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.";

- (b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be *inserted*, namely: –

(1)	(2)	(3)	(4)
"12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, –</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.";

(ii) in the Explanation, after clause (g), the following clause shall be *inserted*, namely: –

"(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures."

2. This notification shall come into force on the 1st day of January, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

*Additional Secretary to the Government of West Bengal.*