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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. 7-F.T.

Howrah, the 2nd day of January, 2018.

No. 1/2018-State Tax

In exercise of the powers conferred by sub-section (1) of section 10 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department Notification No. 1142-F.T. dated the 28th of June, 2017, namely:—

In the said notification, in the opening paragraph, —

- (a) in clause (i), for the words "one per cent.", the words "half per cent." shall be *substituted*;
 - (b) in clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be *substituted*.
2. This notification shall be deemed to have come into force from the 1st day of January, 2018.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal