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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. 1131-F.T.

Dated Howrah, the 28<sup>th</sup> day of June, 2017

*No. 7/2017-State Tax (Rate)*

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to exempt, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the State tax leviable thereon under section 9 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), namely:—

**TABLE**

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation.—

- (1) In this notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Joint Secretary to the Government of West Bengal.*