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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. 1134-F.T.

Dated Howrah, the 28th day of June, 2017

No. 10/2017-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, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the West Bengal Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017).

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.