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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. 1142-F.T.

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

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. II of 2017) (hereinafter referred to as the said Ordinance), the Governor, on the recommendations of the Council, is pleased hereby to prescribe that a registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the State tax payable by him, an amount calculated in accordance with the provisions of sub-section (1) of section 10 of the said Ordinance.

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Ordinance if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:—

**TABLE**

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

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*Explanation.* –

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, subheading, 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 (51 of 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 be deemed to have come into force with effect from the 25<sup>th</sup> day of June, 2017 in supersession of Notification No. 1095 -F.T. dated the 23<sup>rd</sup> day of June, 2017.

By order of the Governor,

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