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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. 1499-F.T.

Dated, Howrah, the 22nd day of August, 2017

No. 22/2017-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, is pleased hereby to make the following amendments in this Department Notification No. 1137-F.T. dated 28th day of June, 2017 [*No. 13/2017-State Tax (Rate)*] (hereinafter referred to as the said notification):—

Amendments

In the said notification,—

(i) in the Table, against serial number 1 in column (1), in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure, “who has not paid State tax at the rate of 6%,” shall be *inserted*;

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

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

2. This notification shall come into force with immediate effect.

By order of the Governor,

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