

STATE TAX (RATE) ON SERVICES (TAXABLE)

1135 F.T. dated 28.06.2017

[As amended upto 14.11.2017 vide Notification Nos. 1497 F. T. dated 22.08.2017, 1684 F. T. dated 21.09.2017, 1795 F.T. dated 13.10.2017, 2024 F.T. dated 14.11.2017]

No. 1135–F.T., the 28th. day of June, 2017. — In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor, on the recommendations of the Council and on being satisfied that it is necessary in the public interest so to do, is pleased hereby to notify that the State tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Table

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	-
		(ii) composite supply of works contract as defined in clause 119 of section 2 of West Bengal Goods and Services Tax Ordinance, 2017	9	-
		(iii) construction services other than (i) and (ii) above. ¹ (iii) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, supplied to the ¹² Government, a local authority or	9 6	¹⁴ Provided that where the services are supplied to a Government Entity, they should have been procured by

		<p>a Governmental authority ¹²[Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity] by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,—</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p> <p>¹²Substituted vide Notification No. 1795 F.T. dated 13.10.2017</p>		<p>the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be</p>
3	Heading 9954 (Construction services)	<p>¹(iv) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,—</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a</p>	6	<p>¹⁴Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be</p>

		<p>factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>		
		<p>¹(v) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,—</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the ‘Scheme of Affordable Housing in Partnership’ framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under— (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	6	-
		<p>⁴(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p> <p>¹¹(vi) ³⁰Services provided ³⁰[Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, provided] to the Central Government, State Government, Union Territory, ¹³a local authority or a governmental authority ¹³[a local authority, a Governmental Authority or a Government Entity] by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or</p>	9	-

		alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).	¹¹⁶	
		¹¹(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above. ¹⁵ (vii) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity	¹¹⁹ ^{152.5}	¹⁵ Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
		¹⁵ (viii) Composite supply of works contract as defined in clause (119) of section 2 of the West Bengal Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	¹⁵⁶	—
		¹⁵ (ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	¹⁵⁹	—
¹ Substituted (for (iii)) vide Notification No. 1497 F. T. dated 22.08.2017				
¹¹ Substituted (for (vi)) vide Notification No. 1684 F. T. dated 21.09.2017				
¹³ Substituted vide Notification No. 1795 F.T. dated 13.10.2017				
¹⁴ Substituted vide Notification No. 1795 F.T. dated 13.10.2017				
¹⁵ Substituted vide Notification No. 1795 F.T. dated 13.10.2017				
³⁰ Substituted vide Notification No. 2024 F.T. dated 14.11.2017 w.e.f. 15.11.2017				
4	Section 6	Distributive Trade Services; Accommodation, Food and Beverage		

		Service; Transport Services; Gas and Electricity Distribution Services		
5	Heading 9961	<p>Services in wholesale trade.</p> <p><i>Explanation-</i>This service does not include sale or purchase of goods but includes:</p> <ul style="list-style-type: none"> - Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission' - Services of electronic whole sale agents and brokers, - Services of whole sale auctioning houses.. 	9	-
6	Heading 9962	<p>Services in retail trade.</p> <p><i>Explanation-</i> This service does not include sale or purchase of goods</p>	9	-
7	Heading 9963 (Accommodation, food and beverage services)	<p>³¹(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.</p> <p>³¹(i) <i>Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</i></p>	³¹ 6 2.5	³¹ <i>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)].</i>

		<i>Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</i>		
		(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent. <i>Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</i>	6	-
		³²(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption. <i>³²(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit</i>	9	-

	<i>per day or equivalent. Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</i>		
	³³(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air conditioning or central air heating in any part of the establishment, at any time during the year.	33 ₉	33 ₋
	(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	-
	(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. <i>Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</i>	9	-
	(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for	9	-

	human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.		
	(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. <i>Explanation.</i> -"declared tariff " includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	14	-
	³⁴(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above. ³⁴ (ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above. <i>Explanation.</i> — For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract State tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.	9	-

³¹Substituted vide Notification No. 2024 F.T. dated 14.11.2017 w.e.f. 15.11.2017

³²Substituted vide Notification No. 2024 F.T. dated 14.11.2017 w.e.f. 15.11.2017

³³Omitted vide Notification No. 2024 F.T. dated 14.11.2017 w.e.f. 15.11.2017

³⁴Substituted vide Notification No. 2024 F.T. dated 14.11.2017 w.e.f. 15.11.2017

8	Heading 9964 (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air-conditioned coach.	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying State tax or integrated tax on the supply of the service
		(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. <i>Explanation.-</i> (a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ; (c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	2.5	Provided that credit of input tax charged on goods ¹⁶ or and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		¹⁷(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional	2.5 ¹⁷ 2.5	Provided that credit of input tax charged on goods

		<p>Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation. ¹⁷(iv) <i>Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.</i></p>		<p>used in supplying the service has not been taken [Please refer to Explanation no. (iv)] ¹⁷<i>Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken.[Please refer to Explanation no. (iv)]</i></p>
		¹⁷ or		
		¹⁷ 6	--	
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		<p>(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient. ²(vi) <i>Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.</i></p>	2.5 2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] ²<i>Provided that credit of input tax charged on goods and services used in supplying the</i></p>

				service has not been taken [Please refer to Explanation no. (iv)]
			or	
			6	-
		² Substituted (for (vi)) vide Notification No. 1497 F. T. dated 22.08.2017		
		¹⁶ Substituted vide Notification No. 1795 F. T. dated 13.10.2017		
		¹⁷ Substituted vide Notification No. 1795 F. T. dated 13.10.2017		
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), (v) and (vi) above.	9	-
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		(ii) Transport of goods in a vessel.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation. "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. ³ (iii) Services of goods transport agency (GTA) in	2.5 ³ 2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

		<p>relation to transportation of goods (including used household goods for personal use). Explanation.– “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</p>		<p>³Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>
			³ or	
			³ 6	<p>³Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.</p>
³Substituted (for (iii)) vide Notification No. 1497 F. T. dated 22.08.2017				
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		<p>¹⁸(v) Goods transport services other than (i), (ii), (iii) and (iv) above. ¹⁸(v) Transportation of natural gas through pipeline</p>	<p>¹⁸Q ¹⁸2.5</p>	<p>¹⁸Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>
				¹⁸ or
			¹⁸ 6	¹⁸ --
		¹⁸ (vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	¹⁸ Q	¹⁸ --
¹⁸Substituted vide Notification No. 1795 F. T. dated 13.10.2017				
10	Heading 9966 (Rental services of transport vehicles)	<p>(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient. ^{19/4}(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient. ¹⁹(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.</p>	<p>⁴2.5 ^{19/4}2.5 ¹⁹2.5</p>	<p>⁴Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>

				^{19/4}Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] ¹⁹ Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
				or
			^{19/4}6	-
			¹⁹6	-
			⁴Substituted (for (i)) vide Notification No. 1497 F. T. dated 22.08.2017	
			¹⁹Substituted vide Notification No. 1795 F. T. dated 13.10.2017	
		(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-
11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i>—“goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. ⁵⁽ⁱ⁾ <i>Services of goods transport agency (GTA) in</i>	2.5 2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

		<p><i>relation to transportation of goods (including used household goods for personal use).</i></p> <p><i>Explanation.– "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</i></p>		<p><i>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</i></p>
			<p><i>or</i></p>	
			<p>6</p>	<p><i>Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.</i></p>
		<p>⁵<i>Substituted (for (i)) vide Notification No. 1497 F. T. dated 22.08.2017</i></p>		
		(ii) Supporting services in transport other than (i) above.	9	-
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-
14	Section 7	Financial and related services; real estate services; and rental and leasing services.		
15	Heading 9971 (Financial and related services)	<p>(i) Services provided by a foreman of a chit fund in relation to chit.</p> <p><i>Explanation.-</i></p> <p>(a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount;</p> <p>(b) "foreman of a chit fund" shall have the same meaning as is assigned to the</p>	6	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>

	expression “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).		
	(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
	(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
	(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	²⁰ (v) Financial and related services other than (i), (ii), (iii), and (iv) above.	²⁰ 9 ²⁰ 65 per	-

		²⁰ (v) Leasing of motor vehicles purchased and leased prior to 1st July 2017	cent. of the rate of State tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020	
		²⁰ (vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above. ”;	²⁰ g	—
		²⁰ Substituted vide Notification No. 1795 F. T. dated 13.10.2017		
16	Heading 9972	Real estate services.	9	-
17	Heading 9973 (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods	-

			involving transfer of title in goods	
		<p>(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p><i>Explanation.-</i></p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.</p>	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
		<p>²¹(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.</p> <p>²¹(vi) <i>Leasing of motor vehicles purchased and leased prior to 1st July 2017;</i></p>	<p>²¹Same rate of State tax as applicable on supply of like goods involving transfer of title in goods</p> <p>²¹65 per cent. of the rate of State tax as applicable on supply of like goods involving</p>	-

			<i>transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.</i>	
		²¹ (vii) <i>Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.</i>	²¹ Same rate of State tax as applicable on supply of like goods involving transfer of title in goods	
²¹ <i>Substituted vide Notification No. 1795 F. T. dated 13.10.2017</i>				
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		(ii) Other professional, technical and business services other than (i) above.	9	-
22	Heading 9984	Telecommunications, broadcasting and information supply services.	9	-
23	Heading 9985 (Support services)	(i) Supply of tour operators services. <i>Explanation.- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.</i>	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive

				of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
		(ii) Support services other than (i) above	9	-
24	Heading 9986	<p>(i) Support services to agriculture, forestry, fishing, animal husbandry.</p> <p><i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean -</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural</p>	Nil	-

		<p>produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>		
		(ii) Support services to mining, electricity, gas and water distribution.	9	-
25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textile yarns (other than of man-made fibres) and textile fabrics;</p> <p><i>⁶(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</i></p> <p><i>⁶Substituted (for (b)) vide Notification No. 1497 F. T. dated 22.08.2017</i></p> <p>²²(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other</p>	2.5	-

		<p>precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>²²(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>²²Substituted vide Notification No. 1795 F. T. dated 13.10.2017</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>²³(da) printing of all goods falling under Chapter 48 or 49, which attract State tax @ 2.5 per cent. or Nil;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p>²³(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>²³(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>²³(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>³⁵[(i) manufacture of handicraft goods.</p> <p><i>Explanation. — The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 1642-F.T., dated the 15th September, 2017 as amended from time to time.]</i></p> <p>²³Inserted vide Notification No. 1795 F. T. dated 13.10.2017</p> <p>⁷<i>Explanation.</i> — “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,—</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl</p>		
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		<p>alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p> <p><i>⁷Explanation omitted vide Notification No. 1497 F. T. dated 22.08.2017</i></p>		
		<p>²⁴(ia) Services by way of job work in relation to—</p> <p>(a) manufacture of umbrella;</p> <p>(b) printing of all goods falling under Chapter 48 or 49, which attract State tax @ 6 per cent.</p>	246	-
		<i>²⁴Inserted vide Notification No. 1795 F. T. dated 13.10.2017</i>		
		<i>³⁵Inserted vide Notification No. 2024 F. T. dated 14.11.2017 w.e.f.15.11.2017</i>		
		<p>(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.</p> <p>⁸(ii) Services by way of any treatment or process on goods belonging to another person, in relation to —</p> <p>(a) printing of newspapers;</p> <p>(b) printing of books (including Braille books), journals and periodicals.</p> <p>(c) ²⁵printing of all goods falling under Chapter 48 or 49, which attract State tax @ 2.5 per cent. or Nil.</p>	9 2.5	-
		<p>²⁵(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract State tax @ 6 per cent.</p>	256	-
		<i>²⁵Inserted vide Notification No. 1795 F. T. dated 13.10.2017</i>		
		<p>⁸ (iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) ²⁶and (ii) ²⁶[, (ia), (ii) and (iia)] above.</p>	9	-
		<i>⁸Substituted (for (ii)) vide Notification No. 1497 F. T. dated 22.08.2017</i>		
		<i>²⁶Substituted vide Notification No. 1795 F. T. dated 13.10.2017</i>		
27	Heading 9989	<p>Other manufacturing services; publishing, printing and reproduction services; materials recovery services.</p> <p>^{27/9}</p>	9	

		(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	27/96	-	
		(i) ²⁷ Services by way of printing of all goods falling under Chapter 48 or 49 6 -'; [including newspapers, books (including Braille books), journals and periodicals], which attract State tax @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	²⁷ 6	-	
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9		
⁹ Substituted vide Notification No. 1497 F. T. dated 22.08.2017					
²⁷ Substituted vide Notification No. 1795 F. T. dated 13.10.2017					
28	Section 9	Community, Social and Personal Services and other miscellaneous services			
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-	
30	Heading 9992	Education services.	9	-	
31	Heading 9993	Human health and social care services.	9	-	
32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services.	9	-	
33	Heading 9995	Services of membership organisations.	9	-	
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama ¹⁰ or planetarium.	9	-	
¹⁰ Inserted vide Notification No. 1497 F. T. dated 22.08.2017					
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	9	-	
		(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting	14	-	

		event such as Indian Premier League and the like.		
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	9	-
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	Heading 9998	Domestic services.	9	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	-

2. In case of supply of service specified in column (3) of the entry ²⁸at item (i) ²⁸[at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]] against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

²⁸*Substituted vide Notification No. 1795 F. T. dated 13.10.2017*

Explanation .– For the purposes of paragraph 2, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. *Explanation*.- For the purposes of this notification,-

- (i) Goods includes capital goods.
- (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the annexed scheme of classification of services (Annexure).
- (iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), 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 heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the West Bengal Goods and Services Tax Ordinance, 2017 and the rules made thereunder.

(v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.

(viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

²⁹(ix) "Governmental Authority" means an authority or a board or any other body, – (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution

²⁹(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation, – (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.

²⁹Inserted vide Notification No. 1795 F. T. dated 13.10.2017

5. This notification shall come into force with effect from 1st day of July, 2017.

By order of the Governor,
RAJSEKHAR BANDYOPADHYAY
Joint Secretary to the Government of West Bengal