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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. 452-F.T.—31st March, 2012.— In exercise of the power conferred by sub-section (2) of section 4 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (West Ben. Act I of 2012) (hereinafter referred to as the said Act), the Governor is pleased hereby to specify rate of tax in column (3) of the Table below in respect of specified goods as mentioned in column (2) of the said Table, at which tax shall be payable by a dealer or importer other than a dealer under the said Act :—

**TABLE**

Serial No.	Description of specified goods	Rate of tax (per centum)
(1)	(2)	(3)
1.	<p>Goods referred to in Schedule C of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), excluding the following:—</p> <p>(a) Agricultural implements not operated manually or not driven by animal;</p> <p>(b) Bamboo including split bamboo, kite sticks and cut bamboo, and cane;</p> <p>(c) Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, germicides, fungicides and herbicides, other than bleaching powder;</p> <p>(d) Crude oil as referred to in clause (iic), Aviation Turbine Fuel as referred to in clause (iid), groundnut or peanut seed as referred to in sub-clause (i), and rapeseed and mustard seed as referred to in sub-clause (iv), of clause (vi), of section 14 of the Central Sales Tax Act, 1956 (74 of 1956);</p> <p>(e) Tea;</p> <p>(f) Tractors, threshers, harvesters.</p>	One

Serial No.	Description of specified goods	Rate of tax (per centum)
(1)	(2)	(3)
2.	Goods referred to in Schedule CA of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003).	One
3.	Goods referred to in Schedule D of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003).	One
4.	Foreign liquor, whether made in India or not, including <i>brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters</i> , and <i>wines</i> , or a mixture containing any of these, as also <i>beer, ale, porter, cider, perry</i> and similar potable fermented liquors, as specified in Schedule VIII of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994).	One

2. This notification shall come into force with effect from the 1st day of April, 2012.

By order of the Governor,

DIBAKAR MUKHOPADHYAY,  
Jt. Secy. to the Govt. of West Bengal.

TABLE

Serial No.	Description of specified goods	Rate of tax (per centum)
(1)	(2)	(3)
1.	Goods referred to in Schedule C of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) excluding the following— (a) Agricultural implements not operated manually or not driven by animal; (b) Bamboo including split bamboo, kite sticks and cut bamboo, and cane; (c) Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, fungicides and herbicides, other than bleaching powder; (d) Crude oil as referred to in clause (i) of section 2 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) and refined and mixed oil as referred to in sub-clause (i) of clause (b) of section 2 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994); (e) Tea.	One