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. 1798-F.T. Dated, Howrah, the 13th day of October, 2017

No. 34/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) 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 further amendments in this Department Notification No. 1125-F.T. dated the 28th June, 2017 [No.1/2017-State Tax (Rate)]:—

Amendments

In the said notification,—

(A) in Schedule I-2.5%,—

(i) in serial No. 29 in column (1), for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after serial No. 30 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

| "30A" | 0804 | Mangoes sliced, dried |

(iii) after serial No. 99 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

| "99A" | 1905 or 2106 | Khakhra, plain chapatti or roti |

(iv) after serial No. 101 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —
Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,—

(a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE] ;

(v) in serial No. 164 in column (1), for the entry in column (3), the following entry shall be substituted, namely:—

"(a) kerosene oil PDS,
(b) The following bunker fuels for use in ships or vessels, namely,
   i. IFO 180 CST
   ii. IFO 380 CST";

(vi) after serial No. 181 in column (1) and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

"181A 30 Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";

(vii) after serial No. 187 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

"187A 3915 Waste, parings or scrap, of plastics";

(viii)after serial No. 188 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

"188A 40040000 Waste, parings or scrap of rubber (other than hard rubber)";

(ix) after serial No. 191 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

"191A 4017 Waste or scrap of hard rubber";

(x) after serial No. 198A in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

"198 B 4707 Recovered waste or scrap of paper or paperboard";

(xi) serial No. 201A in column (1), and entries relating thereto shall be omitted;

(xii) after serial No. 218 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

"218A 56050010 Real zari thread (gold) and silver thread, combined with textile thread";
(xiii) in serial No. 219 in column (1), in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

(xiv) after serial No. 228 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

| "228A" | 7001 | Cullet or other waste or scrap of glass"; |

(xv) after serial No. 234 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

| "234A" | 84 or 85 | E-waste
Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational"; |

(xvi) after serial No. 263A in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

| "264" | Any chapter | Biomass briquettes"; |

(B) in Schedule II-6%,—

(i) in serial No. 16 in column (1), in column (3), for the words and brackets "Dates(soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates(soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;

(ii) in serial No. 17 in column (1), in column (3), for the words figure and brackets, "dried fruits of Chapter 8[other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;

(iii) in serial No. 46 in column (1), for the entry in column (3), the following entry shall be substituted namely: —

"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]";

(iv) serial No. 111 in column (1), and the entries relating thereto, shall be omitted;

(v) after serial No. 132 in column (1), and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: —

| "132A" | 5401 | Sewing thread of manmade filaments, whether or not put up for retail sale |
| 132B | 5402, 5403, 5404, 5405, 5406 | Synthetic or artificial filament yarns |
| 132C | 5508 | Sewing thread of manmade staple fibres |
| 132D | 5509, 5510, 5511 | Yarn of manmade staple fibres"; |
(vi) in serial No. 137 in column (1), in the entry in column (3), the words and figures "such as Real zari thread (gold) and silver thread, combined with textile thread,"
shall be **omitted**;

(C) in Schedule III-9%,—

(i) in serial No. 16 in column (1), in column (3), for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be **substituted**;

(ii) in serial No. 23 in column (1), in column (3), for the words "preparations in ready for consumption form", the words, "preparations in ready for consumption form, khakhra", shall be **substituted**;

(iii) after serial No. 54 in column (1), and the entries relating thereto, the following serial number and the entries shall be **inserted**, namely:—

| "54A" | 3213 | Poster colour |

(iv) in serial No. 63 in column (1), for the entry in column (3), the entry, "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be **substituted**;

(v) serial No. 102 in column (1), and the entries relating thereto, shall be **omitted**;

(vi) in serial No. 114 in column (1), in column (3), for the words and brackets "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the words and brackets "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be **substituted**;

(vii) serial No. 158 in column (1), and entries related thereto shall be **omitted**;

(viii) in serial No. 159 in column (1), for the entry in column (3), the entry "All goods other than synthetic filament yarns", shall be **substituted**;

(ix) in serial No. 160 in column (1), for the entry in column (3), the entry "All goods other than artificial filament yarns", shall be **substituted**;

(x) serial No. 164 in column (1), and entries related thereto shall be **omitted**;

(xi) serial No. 165 in column (1), and entries related thereto shall be **omitted**;

(xii) after serial No. 177 in column (1), and the entries relating thereto, the following serial number and the entries shall be **inserted**, namely:—

| "177A" | 6802 | All goods other than:—
| | | (i) all goods of marble and granite;
| | | (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone" |

(xiii) in serial No. 188 in column (1), and entries relating thereto, shall be **omitted**;

(xiv) after serial No. 303 in column (1), and the entries relating thereto, the following serial number and the entries shall be **inserted**, namely:—

| "303A" | 8305 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" |
(xv) after serial No. 308 in column (1), and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: —

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;308A&quot;</td>
<td>84 Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP</td>
</tr>
<tr>
<td>308B</td>
<td>84 or 85 Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps;</td>
</tr>
</tbody>
</table>

(xvi) after serial No. 369 in column (1), and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;369A&quot;</td>
<td>8483 Plain shaft bearings</td>
</tr>
</tbody>
</table>

(D) in Schedule-IV-14%, —

(i) in serial No. 23 in column (1), in column (3), for the words, "pans or in similar forms or packings", the words and brackets,"pans or in similar forms or packings [other than poster colour]", shall be substituted;

(ii) serial No. 34 in column (1), and entries related thereto shall be omitted;

(iii) in serial No. 50 in column (1), in column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be substituted;

(iv) in serial No. 70 in column (1), for the entry in column (3), the following entry shall be substituted namely: —

"All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone];"

(v) serial No. 112 in column (1), and the entries relating thereto, shall be omitted;

(vi) in serial No. 135 in column (1), in column (3), the words, "and plain shaft bearings", shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted, namely: —

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.".

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal