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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. 1174-F.T.

Dated Howrah, the 30th day of June, 2017

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), as subsequently amended, (hereinafter referred to as the said Act), and in supersession of this Department Notification No. 1173-F.T., dated the 30th day of June, 2017, the Governor is pleased hereby to fix in respect of the goods included in Schedule IV to the said Act and specified in column (2) of the Table below, the rate specified in column (3) of the said Table as the rate at which tax under the said Act shall be paid by a dealer on his taxable turnover of sales:-

TABLE

Sl. No.	Description of goods included in Part B of Schedule IV to the said Act	RATE OF TAX
(1)	(2)	(3)
1.	Aviation Turbine Fuel	Twenty-five <i>per centum</i> of taxable turnover of sales.
2.	High Speed Diesel	Seventeen <i>per centum</i> of taxable turnover of sales or seven rupees and seventy paise per litre of taxable sales, whichever is higher.
3.	Motor spirit (commonly known as petrol)	Twenty-five <i>per centum</i> of taxable turnover of sales or thirteen rupees and twelve paise per litre of taxable sales, whichever is higher.

Sl. No.	Description of goods included in Part B of Schedule IV to the said Act	RATE OF TAX
(1)	(2)	(3)
4.	<p>Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines.</p> <p><i>Explanation.</i> – For the purpose of this clause, “scheduled airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service’</p>	Five <i>per centum</i> of taxable turnover of sales.

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

By order of the Governor,

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