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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. 242-F.T., the 22nd day of February, 2021.— WHEREAS the Governor is satisfied that it is necessary so to do in public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), as amended, (hereinafter referred to as the said Act), and in supersession of all notifications issued earlier under this sub-section in respect of Motor Spirit (commonly known as petrol) and High Speed Diesel, the Governor is pleased hereby to exempt the amounts as specified in column (3) of the Table below in respect of payment of aggregate amount of tax, including additional sales tax, payable by a dealer under the said Act for intra-State sales made during the period from the end of midnight of 22nd day of February, 2021 and up to 30th day of June, 2021, of the goods specified in column (2) of the said Table, subject to the condition that the benefit of such amount of exemption has actually been passed on to the purchaser of such goods:

Table

Sl. No.	Category of goods	Amount of exemption of tax
(1)	(2)	(3)
1.	High Speed Diesel.	One rupee per litre.
2.	Motor Spirit (commonly known as petrol).	One rupee per litre.

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

By Order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Secretary to the Government of West Bengal