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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. 137-F.T.

Howrah, the 25th day of January, 2018.

*No. 9/2018-State Tax (Rate)*

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to make the following amendments in this Department notification No. 2023-F.T. [45/2017-State Tax (Rate)], dated the 14th November, 2017, namely:—

In the said notification, —

- (1) in the Table, —
  - (a) against serial number 1, —
    - (i) in column (2), for the entry, the following entry shall be *substituted*, namely: —

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";
    - (ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be *substituted*;
  - (b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be *substituted*.
- (2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be *inserted*, namely: —

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"*Explanation 2.* – For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Additional Secretary to the Government of West Bengal*