In exercise of the powers conferred by sub-section (3) 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 amendments in this Department Notification No. 1137-F.T. dated 28th day of June, 2017 [No. 13/2017-State Tax (Rate)] (hereinafter referred to as the said notification):–

**Amendments**

(i) In the Table, against serial number 1 in column (1), in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure, “who has not paid State tax at the rate of 6%,” shall be inserted;

(ii) In the Explanation, after clause (d), the following clause shall be inserted, namely:–

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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

By order of the Governor,

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