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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.1031-F.T.

Howrah, the 27th day of July, 2018.

*No. 15/2018-State Tax (Rate)*

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 further amendments in this Department notification No.1137-F.T. [13/2017- State Tax (Rate)], dated the 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, namely: –

In the said notification, –

(i) in the Table, after serial number 10 and the entries, the following serial number and the entries relating thereto shall be *inserted*, namely: –

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.";

(ii) in the Explanation, after clause (f), the following clause shall be *inserted*, namely: –

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

*Additional Secretary to the Government of West Bengal.*