



Government of West Bengal
Irrigation & Waterways Department
Jalasangrahalaya, 3rd Floor, Western Block
Bidhannagar, Salt Lake City, Kolkata 700091

Memo No. 429(107) – IB
IW/O/IB/Misc-46/2017-18 (Pt)

Dated, 14th November 2017

From: D SenGupta
Joint Secretary to the
Government of West Bengal

To: 1 The Superintending Engineer

2 The Executive Engineer & DDO

3 The Revenue Officer & DDO

Sub: Further change of rates of GST.

In partial modification of earlier Memo No.323(107)-IB dated 12th September 2017, the undersigned is directed to state that consequent upon changes of rates of GST by Notifications issued by the Government;

- i) Contents of all the seven columns corresponding to Sl. No.1 & 2 of the Table shown in Annex-I (Sheet-1/12) of the said Memo are to be replaced by the contents as shown corresponding to Sl.1 & 2 of the Table in the Annex to this Memo.
- i) Contents in all the seven columns corresponding to Sl. No.4 & 5 of the Table shown in the abovesaid Annex-I are to be omitted, since those have already been subsumed in the Sl.1 of the present Annex.

2. Henceforth, all concerned are requested to keep track of the changes brought about in GST rates, by visiting the web portals, www.cbec.gov.in and wbcomtax.nic.in on regular basis and consider these modified rates in processing bills, even if there is no further communication from the Department in this regard.

D SenGupta
Joint Secretary to the
Government of West Bengal
Irrigation & Waterways Department

Encl. Annex


Memo No.429(107)/1(3) – IB

Dated, 14th November 2017

Copy with copy of Annex forwarded for information to:

- 1 The Financial Adviser
Irrigation & Waterways Department
Government of West Bengal
- 2 Finance (Audit) Department, Group-T
Government of West Bengal
Nabanna
325, Sarat Chatterjee Road
Shibpur, Howrah 711102
- ✓ 3 Sri S Saha
Deputy Director
Advance Planning, Project Evaluation &
Monitoring Cell
Irrigation & Waterways Directorate

– with a request to upload in the departmental website.


D SenGupta
Joint Secretary to the
Government of West Bengal
Irrigation & Waterways Department

Encl. as stated

Modified rates of GST for works contract

Sl. No.	Types of Works / Services	Description of services in the context of GST	SAC Code	WBGST	CGST	Total GST
1.	All types of works (original / maintenance / special repair) in irrigation flood management and connectivity sectors including buildings , but other than those in cases where value of earthwork (including earth to be transported or disposed) is more than 75% of the total value of the work.	Composite supply of works contract as defined in Clause 119 of Section 2 of CGST / WBGST Act under construction services.	9954	6%	6%	12%
2.	All types of works (original / maintenance / repair / special repair) in irrigation, flood management and connectivity sectors , involving earthwork and material and value of earthwork (including transported or disposed earth) is more than 75% of the total value of the work.	Composite supply of works contract involving predominantly earthwork.	9954	2.5%	2.5%	5%

(Vide Notification No.31/2017 – Central Tax (Rate) dated 13th October 2017 and No.24/2017 – Central Tax (Rate) dated 21st September 2017, both issued in partial amendment of principal Notification No.11/2017 – Central Tax (Rate) dated 28th June 2017).