



**Government of West Bengal**  
**Irrigation & Waterways Department**  
**Jalasampad Bhavan, 1st Floor, Western Block**  
**Bidhannagar, Salt Lake City, Kolkata 700091**

**Memo No.:** 16(107)-IB  
IW-14011(20)/2/2019-SECTION(IW)(Comp. No.-202878)

**Dated: 25.04.2023**

**From: B.Mukhopadhyay,**  
**Joint Secretary to the**  
**Government of West Bengal**

To: 1. The Superintending Engineer

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2. The Executive Engineer & DDO

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3. The Revenue Officer & DDO  
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**Sub: Actions to be taken for change of rates of Goods and Service Tax (GST) on Works Contract.**

In partial modification of the Annexure (Sl 1 & 2 ) of the Departmental Memo No. 429(107)-IB dated 14th November 2017(Copy enclosed), the undersigned is directed to state that consequent upon enhancement of rates of GST against works contract, declared vide Notification No. 03/2022 dated 13.07.2022 of the Ministry of Finance , Government of India and Notification No. 1393-F.T. dated 23.08.2022 of the Finance Department , Government of West Bengal , the modified rates of GST for works contract are to be adopted as per that stated in the table below ;

**Modified rates of GST for works contract**

Sl. No	Types of Works/services	Description of services in the context of GST	SAC code	WBG ST	CGST	Total GST
1.	All types of works (original/maintenance/special repair) in <b>irrigation, flood management and connectivity sectors including buildings</b> , where value of earthwork (including transported or disposed earth) is up to 75 % of the total value of the work.	Composite supply of works contract as defined in Clause (119) of Section 2 of Central Goods and Service Tax Act, 2017 .	9954	9%	9%	18%

2.	All types of works (original/maintenance/special repair) in <b>irrigation flood management and connectivity sectors</b> , 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 as defined in Clause (119) of section 2 of the Central Goods and Service Tax Act, 2017 , involving predominantly earth work ( that is , constituting more than 75 % of the value of the works contract) provided to the Central Government , State Government , Union territory , local authority , a Government Authority or a Government Entity.	9954	6%	6%	12%
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2. The State Finance Department has already issued a Memorandum vide No. 4691 - F(Y) dated 22.11.2022, stating the procedure to be followed in dealing with new and ongoing projects consequent to the enhancement in GST rates . The same procedure mentioned in Finance Department's Memorandum No. 4691-F(Y) dated 22.11.2022 , towards dealing with and settlement of ongoing and new works , is to be followed strictly.

3.This order is being issued with the concurrence of the State Finance Department accorded in File No. FIN-34099/54/2023-REV –SEC-Dept. of (Computer No. 699131).

4.Water management ,watershed development and sanitation conservancy are covered under article 243 G and 243W of the Constitution. It appears prima facie that the supply of services in removing and disposing water hyacinth, municipal garbage and jungle from drainage channels and irrigation canals will be covered under the above mentioned entries of article 243G and 243W of the Constitution. If the contractors appointed for supply only services other than works contract services or any composite supply involving supply of any good , then that supply of services will be exempted under entry No. 3 of Notification No. 1136 FT dated 28.06.2017 as amended. For classification or liability to pay tax on any goods or services , a service provider may file an application before the Advance Ruling Authority under –Section 97 of the West Bengal Goods & Service Tax Act, 2017 / Central Goods & Service Tax Act ,2017 . This has a reference to the Memo No. 03/CT/PRO/12L/PPO/23/01 dated 09-01-2023 of the Special Commissioner of Revenue & PRO, Directorate of Commercial Taxes ,GoWB (Copy Enclosed).






5.The other GST rates mentioned in the Annexure ( Sl No. 3A , 3B, 6,7,8 and 9 ) of the earlier Departmental Memo No. 323 (107) –IB dated 12.09.2017 will remain unchanged.

6.The above GST rates will remain valid until issuance of any further order by the Central or State Government .

Enclosed : As stated

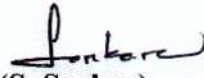
  
**(B. Mukhopadhyay)**  
Joint Secretary to the  
Government of West Bengal  
Irrigation & Waterways Department

**Memo No.:** 16(107)/1(4)-IB **Dated: 25.04.2023**  
**IW-14011(20)/2/2019-SECTION(IW)(Comp. No.-202878)**

Copy with copy of enclosure forwarded for kind information to:

1. P.S to Hon`ble Minister-in-Charge  
Irrigation & Waterways Department
2. OSD to Hon`ble Minister-of-State  
Irrigation & Waterways Department
3. Sr. P.A to the Principal Secretary  
Irrigation & Waterways Department
4. The Financial Advisor  
Irrigation & Waterways Department

Enclosed – As stated.

  
**(S. Sarkar)**  
Deputy Secretary to the  
Government of West Bengal

**Memo No.:** 16(107)/2(10)-IB **Dated: 25.04.2023**  
**IW-14011(20)/2/2019-SECTION(IW)(Comp. No.-202878)**

Copy with copy of enclosure forwarded for kind information to :-

1. **Chief Engineer (North),**  
Irrigation & Waterways Directorate,  
Green Park, Malda, P.O.- Mokdumpur, P.S. – English Bazar,  
Dist.-Malda, Pin – 732103.



2. **Chief Engineer (West),**  
Irrigation & Waterways Directorate,  
Kanainatsal, Bardhaman, P.O.- Sreepally, P.S.- Bardhaman Sadar,  
Dist.- Purba Bardhaman, Pin – 713103.
3. **Chief Engineer (South),**  
Irrigation & Waterways Directorate,  
1<sup>st</sup> floor, Jalsampad Bhawan,  
Salt Lake City, Kolkata – 700091.
4. **Chief Engineer (Teesta Barrage Project),**  
Irrigation & Waterways Directorate,  
Teesta Sech Bhawan, 2<sup>nd</sup> Mile, Sevoke Road, Siliguri,  
Dist.-Darjeeling, Pin- 734001.
5. **Chief Engineer (Design & Research),**  
Irrigation & Waterways Directorate,  
1<sup>st</sup> floor, Jalsampad Bhawan,  
Salt Lake City, Kolkata – 700091.
6. **Chief Engineer (Mechanical & Electrical),**  
Irrigation & Waterways Directorate,  
2<sup>nd</sup> floor, Jalsampad Bhawan,  
Salt Lake City, Kolkata – 700091.
7. **Chief Engineer (DP & Ex-Officio Chief Engineer),**  
Irrigation & Waterways Directorate,  
1<sup>st</sup> floor, Jalsampad Bhawan,  
Salt Lake City, Kolkata – 700091.
8. **Chief Engineer (North-East),**  
Irrigation & Waterways Directorate,  
Jalpath Bhawan, Club Road, P.O.- Jalpaiguri,  
Dist.- Jalpaiguri, Pin – 735101.
9. **Chief Engineer (South-West),**  
Irrigation & Waterways Directorate,  
Khusjungle, P.O.- Abas, P.S.- Midnapore, Kotwali,  
Dist.- Paschim Midnapore, Pin- 721102.
10. **Chief Engineer & Project Director (WBMIFMP),**  
Irrigation & Waterways Directorate,  
9<sup>th</sup> floor, Jalsampad Bhawan,  
Salt Lake City, Kolkata – 700091.

  
(S. Sarkar)

Deputy Secretary to the  
Government of West Bengal





GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015

Memo No: 03/CT/PRO  
12L/PRO/23/01

Dated: 09.01.2023

To  
Sri. Biplab Mukhopadhyay, JS (Works)  
Irrigation & Waterways Department,  
Jalasampad Bhavan, 3<sup>rd</sup> Floor, Western Block,  
Salt Lake, Kolkata -700091

Subject: Applicability of GST for removal & disposal of water hyacinth, municipal garbage and  
jungle from drainage channels and irrigation canals  
Ref: Your Memo No. 475-IB/IW/14011(20)/2/2019-Sec(IW) dated 03.01.2023

Sir,

With reference to above I am to inform you that in the light of Notification No.38 FT dated 10.01.2022 (corresponding Central Notification No. 16/2021-Central Tax (Rate) dated 18.11.2021), "Pure Services" to State Government Departments in relation to functions under articles 243G and 243W of the Constitution are exempted from tax.

Entry No. 3 of Notification No. 1136 FT dated 28.06.2017 (corresponding Central Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017) as amended stands as follows:

Sl. No. 3:- *Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government or State Government or Union Territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.*

Water management, watershed development and sanitation conservancy are covered under articles 243G and 243W of the Constitution. It appears prima facie that the supply of services in removing and disposing water hyacinth, municipal garbage and jungle from drainage channels and irrigation canals will be covered under the above mentioned entries of articles 243G and 243W of the Constitution. If the contractors appointed by you supply only services other than works contract service or any composite supply involving supply of any goods, then that supply of services will be exempted under Entry No. 3 of Notification No. 1136 FT dated 28.06.2017 as amended

Alternatively, for classification or liability to pay tax on any goods or services, a service provider may file an application before the Advance Ruling Authority under section 97 of the West Bengal Goods & Services Tax Act, 2017 / Central Goods & Services Tax Act, 2017. In this respect please refer to:

- Trade Circular No. 02/2018 dated 17.01.18
- Notifications No. 1157 FT dated 30.06.17, 60 FT dated 10.01.18 & 61 FT dated 10.01.18

Trade Circulars and Notifications are available on the Directorate website <http://wbcomtax.gov.in>.

Yours faithfully,

*[Handwritten Signature]*  
9/1/23

(NABANITA PAL)  
Special Commissioner of Revenue & PRO,  
Directorate of Commercial Taxes,  
14 Beliaghata Road, Kolkata-15

N.B. Please be noted that this reply is advisory in nature and it should not be construed as an outcome of any judicial proceedings and is not binding on any authority.



*[Handwritten Signature]*



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Government of West Bengal  
Irrigation & Waterways Department  
Jalasangrad Bhaban, 3<sup>rd</sup> 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

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2 The Executive Engineer & DDO

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3 The Revenue Officer & DDO

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Sub: Further change of rates of GST.

In partial modification of earlier Memo No.323(107)-IB dated 12<sup>th</sup> 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.
- ii) 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](http://www.cbec.gov.in) and [wbcomtax.nic.in](http://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 <b>irrigation flood management and connectivity sectors including buildings</b> , 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 <b>irrigation, flood management and connectivity sectors</b> , 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).