



**DIRECTORATE OF COMMERCIAL TAXES**  
**GOVERNMENT OF WEST BENGAL**

**ATTENTION :: DEALERS**

By Virtue of the W.B. Finance Act, 2011 and of notifications issued thereafter, the following changes in the rates of VAT and that of Sales Tax of certain items mentioned herein below have come into force on and from 01.09.2011 :-

**A. Under the WB VAT Act, 2003**

| Sl No. | Item                                                                    | Rate effective from 01.09.2011 |
|--------|-------------------------------------------------------------------------|--------------------------------|
| 1      | Cervical spinal collar, walking stick, wheel chair and hearing aid.     | 0%                             |
| 2      | Articles made from solapith                                             | 0%                             |
| 3      | Un-stitched salwar suits                                                | 0%                             |
| 4      | Bangles made from gold, silver and platinum                             | 1%                             |
| 5      | Bangles made from rolled gold and imitation gold                        | 4%                             |
| 6      | Raw silk imported from outside India                                    | 4%                             |
| 7      | Mosquito net fabric and mosquito nets imported from outside India       | 4%                             |
| 8      | Costume Jewellery and fashion Jewellery                                 | 4%                             |
| 9      | Plates made from paper and plastic                                      | 4%                             |
| 10     | Washer                                                                  | 4%                             |
| 11     | Solvent Oils                                                            | 4%                             |
| 12     | Parts of pen of all varieties and descriptions                          | 4%                             |
| 13     | Chewing tobacco, and pan masala of any type, sold in packaged condition | 20%                            |
| 14     | Cigar, Cheroot and Cigarettes                                           | 20%                            |

**B. Under the WBST Act, 1994**

| Sl. No | Item                                  | Rate effective from 01.09.2011 |
|--------|---------------------------------------|--------------------------------|
| 1      | Foreign Liquor when sold u/s 17(1)(g) | 50%                            |
| 2      | Foreign Liquor when sold u/s 22D      | 27%                            |

**COMMISSIONER, COMMERCIAL TAXES,  
WEST BENGAL.**