GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT

West Bengal Act V of 1972

THE TAXES ON ENTRY OF GOODS INTO CALCUTTA METROPOLITAN AREA ACT, 1972

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 4th May, 1972.]

[4th May, 1972.]

An Act to provide for the levy of taxes on entry of goods of certain kinds into the Calcutta Metropolitan Area for consumption, use or sale therein, and for matters connected therewith or incidental thereto.

WHEREAS it is expedient to provide for the levy of taxes on entry of goods of certain kinds into the Calcutta Metropolitan Area for consumption, use or sale therein, and for matters connected therewith or incidental thereto :—

AND WHEREAS previous sanction of the President under the proviso to clause *(b)* of article 304 of the Constitution of India has been obtained;

It is hereby enacted in the Twenty-third Year of the Republic of India, by the Legislature of West Bengal, as follows :—

CHAPTER I

Preliminary

1. This Act may be called Taxes on Entry of Goods into Calcutta Metropolitan Area , 1972. **Short litle.**

2. In this Act, unless the context otherwise requires,— **Definitions.**

(a) "Calcutta Metropolitan Area" means the areas within the Calcutta Metropolitan District ;

(b) "Calcutta Metropolitan District" means the area described as such in the Schedule to the Calcutta Metropolitan Planning Area (Use and Development of Land) Control Act, 1965 and includes such other area contiguous to the first mentioned area as the State Government may, by notification, specify; West Ben. Act XIV of 1965.

(c) "dealer" in relation to any specified goods entering the Calcutta Metropolitan Area means a person,—

(i) who either on his own account or on account of a principal causes such entry, or

(ii) who takes delivery, or is entitled to take delivery, of such goods on such entry.

Explanation *I*.—When the consignor or consignee of any specified goods entering the Calcutta Metropolitan Area nominates according to such rules as may be prescribed, a person to be the dealer for the purposes of this Act, such person shall be deem to be a dealer in relation to such specified goods.

Explanation *II*.—When the consignee of any specified goods entering the Calcutta Metropolitan Area, despatched to such Metropolitan Area by rail, road, water, air or post, does not take delivery of such goods upon such entry and the goods are sold under the provisions of any law, the buyer, who takes delivery of such goods upon the goods being so sold, shall be deemed to be the dealer thereof ;

(d) "export", with its grammatical variations and congnate expressions, less means taking out of India to a place outside India ;

(e) "notification" means a notification published in the *Official Gazette ;*

(f) "notified place", in relation to any specified goods entering the Calcutta Metropolitan Area, means such railway station, steamer station, airport, post office or other place situated in or near the Calcutta Metropolitan Area as the State Government may, by notification, specify ;

(g) " prescribed" means prescribed by rules made under this Act;

(h) "Schedule" means the Schedule to this Act;

(i) "specified goods" means the goods specified in column 2 of the Schedule;

(j) "year" means the financial year.

West Ben. Act XX of 1962 not to apply to specified goods.

3. The provisions of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, shall not apply to any goods to which the provisions of this Act apply.

CHAPTER II

Prescribed Authorities

4. *(1)* The State Government shall prescribe an authority (hereinafter referred to as the prescribed authority) for carrying out the purposes of this Act.

(2) The State Government may appoint, or may empower the prescribed authority to appoint, persons to assist the prescribed authority.

(*3*) Any power, duty or function of the prescribed authority may be delegated to the persons appointed under sub-section *(2)* in accordance with such rules as may be prescribed.

5. The prescribed authority and the persons appointed under sub-section *(2)* of section 4 shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Prescribed Authority, etc., to be public servants.

CHAPTER III

Levy and collection of taxes on entry of goods into the Calcutta Metropolitan Area

Levy and collection of taxes.

6. *(1)* Save as otherwise provided in this Chapter, there shall be levied and collected, for the purposes of this Act, a tax on the entry of evey specified goods into the Calcutta Metropolitan Area (for consumption, use or sale therein) from any place outside that Area, at such rate, not exceeding the rate specified in the corresponding entry in column 3 of the Schedule, as the State Government may, by notification, specify.

(2) Subject to such rules as may be made by the State Government in this behalf, no tax shall be levied and collected under this Act on the entry of any specified goods into the Calcutta Metropolitan Area if such goods are brought into that Area—

(a) as personal luggage by a passenger and the value or the number or quantity thereof does not exceed the prescribed amount or limit, as the case may be, or

(b) in such circumstances and subject to such conditions and restrictions as may be prescribed.

Exemption from tax on goods belonging to Government.

7. No tax shall be levied and collected under this Act in respect of the entry of any specified goods into the Calcutta Metropolitan Area if such goods are certified by an officer empowered by the Government concerned in this behalf to be the property of Government.

Exemption from tax on goods belonging to certain consular officers.

8. Every specified goods brought into the Calcutta Metropolitan Area by or on behalf of such diplomatic or consular officers, stationed in that Area, as may be specified in this behalf by the State Government by any special or general order, shall be exempted from the tax leviable under this Act to such extent and subject to such conditions as may be specified in the said order.

(Sections 9-12.)

Exemption from tax on goods meant for export.

9. Subject to such rules, not inconsistent with the provisions of this Act, as the State Government may make in this behalf, any specified goods which are brought into the Calcutta Metropolitan Area for the immediate export thereof may, at the option of the dealer, be exempted from the tax leviable thereon under this Act, if such goods are conveyed direct from the place of entry into the Calcutta Metropolitan Area to the place of export under such supervision and on payment of such fees therefor as may be specified by the said rules.

Persons who shall be liable to pay taxes.

10. The tax levied under this Act shall be payable by dealer in relation to the specified goods.

Recovery of taxes.

11.*(1)* The tax levied under this Act shall be payable on demand and shall be collected by the State Government in such manner and through such agency as that Government may, by notification, specify.

(2) Such portion of the total proceeds of the taxes levied and collected under this Act as the State Government may determine shall be deducted to meet the cost of collection of the taxes.

Application of proceeds of the taxes.

12.*(1)* The proceeds of the taxes levied and collected under this Act (which shall form part of the Consolidated Fund of the State), reduced by the cost of collection, as determined under sub-section *(2)* of section 11, shall, after due appropriation made by law, be applied for the purposes hereinafter specified.

(2) Out of the proceeds of the taxes referred to in sub-section *(1)*, the State Government may, if satisfied that it is necessary so to do, make, subject to such conditions as it may think fit to impose, grants to any municipal or other local authority, functioning within the Calcutta Metropolitan Area, to enable such municipal or other authority to supplement its revenue:

Provided that the aggregate of the amounts paid to any municipal or other authority under this sub-section shall not exceed fifty per cent of the amount which bears to the total amount of such proceeds the same proportion as the population in the area within the jurisdiction of such municipal or other local authority bears to the total population of the Calcutta Metropolitan Area.

(3) The balance of the proceeds of the taxes referred to in sub-section *(1)* shall be paid by the State Government to such authority, as it may, by notification, specify and the amount so paid shall be applied by such authority,—

(*a*) firstly, for the servicing and repayment of any loan raised by such authority, with the approval of the State Government, to finance any development project within the Calcutta Metropolitan Area approved by the State Government; and (*b*) secondly, for distributing to—

(*i*) any municipal or other authority within the Calcutta Metropolitan area, or

(*ii*) such other authority as the State Government may, by notification, specify, or

(*iii*) Any Department of the State Government, for the execution of any development project, within the Calcutta Metropolitan Area, which has been approved by the State Government.

CHAPTER IV

Assessment and Recovery of Taxes

Declaration to be made by a dealer.

13. Every dealer of specified goods shall, on or before the entry of such goods into the Calcutta Metropolitan Area, deliver, at a notified place, to the prescribed authority a declaration (in such form and containing such particulars as may be prescribed) relating to such goods :

Provided that no such declaration shall be required to be made in relation to any specified goods which are exempted by sub-section *(2)* of section 6, section 7 or section 8 from the payment of any tax leviable under this Act.

Assessment of tax.

14. (*1*) Where a declaration has been made under section 13 by a dealer, the prescribed authority shall, after making such verification of the specified goods as it may consider necessary assess the tax leviable on the entry of such goods into Calcutta Metropolitan Area.

(*2*) Where any dealer has omitted or failed to make the declaratio, as required by section 13, the prescribed authority shall, after inspection and examination of the specified goods, assess the tax leviable under this Act on such goods and it may also impose on the dealer, in the prescribed manner, a penalty, not exceeding twice the amount of tax assessed by ;

(*3*) Where any specified goods have been brought into the Calcutta Metropolitan Area without the payment of any tax leviable thereon under this Act, the prescribed authority shall assess the tax leviable under this Act on such goods and it may also impose on the dealer, in the prescribed manner, a penalty, not exceeding ten times the tax assessed by it :

Provided that such assessment shall be made after inspection and verification of such goods, but where such goods are not available for inspection and examination by reason of the fact that such goods have been disposed of, concealed or mixed with any other goods, such assessment shall be made, in such manner and within such time as may be prescribed, to the best of the ability of the prescribed authority :

Provided further that no penalty shall be imposed under this sub-section except after giving the dealer a reasonable opportunity of being heard.

(*4*) When an assessment has been under sub-section (*1*), sub-section (*2*) or sub-subction (*3*) as the case may be, or any penalty has been imposed under sub-section (*2*) or sub-section (*3*) the prescribed authority shall communicate such assessment or the imposition of penalty, as the case may be, in such form as may be prescribed, to the dealer and demand immediate payment thereof.

(*5*) An assessment made or any penalty imposed under this section shall be without prejudice to any prosecution that may be instituted for an offence against this Act.

(*6*) The prescribed authority may, subject to such conditions as may be prescribed,—

(*a*) Require any dealer—

(*i*) to produce before it any account, register or document for examination;

(*ii*) to furnish any information relating to the stock of goods or purchases, sales or deliveries of goods by dealer or relating to any other matter as may be deemed necessary for the purpose of this section;

(*b*) require any person who has in his possession, custody or control any specified goods through whom the specified goods are suspected by the prescribed authority to have passed, to produce before it any accounts, register or document for examination with a view to ascertaining whether any tax leviable under this Act being or has been assessed or duly paid.

Payment of taxes.

15. (*1*) The amount of tax assessed under sub-section (*1*), sub-section (2) or sub-section (*3*) of section 14 and the amount of penalty imposed under sub-section (2) or sub-section (*3*) of that section shall be paid forthwith by the dealer to the prescribed authority and that authority shall, on payment of the assessed amount of the tax and the penalty, if any, grant to the dealer a receipt showing the payment of such amount.

(*2*) The receipt granted under sub-section (*1*) shall contain such particulars in relation to the specified goods as may be enabled the identification thereof.

(*3*) Every specified goods in relation to which tax leviable under this Act has been paid in full may be taken from one place to another through the Calcutta Metropolitan Area on production of the receipt showing the payment of such tax.

(Sections 16—19.)

Effect of non-payment.

16. If the dealer omits or fails to pay the whole or any part of the tax assessed under sub-section (*1*), sub-section (*2*) or sub-section (*3*) of section 14 or the amount of penalty imposed under sub-section (*2*) or sub-section (*3*) of that section, the prescribed authority may seize the specified goods in relation to which payment has been so evaded.

Short-levied tax.

17. (*1*) Where tax levied and collected under this Act in respect of the entry of any specified goods into the Calcutta Metropolitan Area has been short-levied through inadvertence, error or misconstruction on the part of the prescribed authority or through mis-statement of the dealer as to the quantity or description or value of such goods or for any other reason, or, when any such tax, after having been levied and collected, has been erroneously refunded, the dealer on whom the tax was so short-levied or the person to whom such refund was erroneously made, shall pay the deficiency or repay the amount erroneously refunded to him, as the case may be, within three months from the date on which demand is made for the payment of the amount so short-levied or the amount erroneously refunded.

(*2*) Where any goods or any part thereof referred to in sub-section (*1*) have not been transported or removed from the notified place, the prescribed anuthority may, by order, prohibit the transportation or removal, as the case may be, of such goods until the deficiency in the tax has been paid in full or the amount which had been erroneously refunded is repaid in full.

Unpaid tax to be recovered as an arrear of land revenue.

18. Any amount of tax or penalty levied or imposed, as the case may be, under this Act, which remains unpaid after a demand, shall be recovered as an arrear of land revenue.

Refund of tax.

19. (*1*) Where the prescribed authority is satisfied upon such proof as may be furnished to it that any specified goods, upon which tax leviable under this Act has been paid, have been exported or conveyed out of the Calcutta Metropolitan Area within a period of six months from the date of entry thereof into that Area without being consumed, used or sold therein, the amount of tax levied and collected for the entry of such goods into that Area shall be refunded to the dealer by whom such tax has been paid :

Provided that where any part of such goods is consumed, used or sold in the Calcutta Metropolitan Area, the refund shall be made in respect of that part of such goods as have not been consumed, used or sold therein:

Provided further that such percentage of the tax, not exceeding five *Per cent*, as the State Government may, by rules, specify in this behalf, may be deducted from the amount of the said refund towards the cost of collection and refund of the tax.

(2) The refund referred to in sub-section (*1*) shall not be made unless the application for the same is made within six months from the date of exportation or conveyance out of the Calcutta Metropolitan Area as the case may be, or within such further period as the State Government may, in any special case or class of cases, allow.

(*3*) Where any amount has been paid in excess of the tax leviable under this act on any specified goods the amount which has been so paid in excess shall, on the application of the dealer by whom such tax has been paid, be refunded to him either in cash or, at the option of the dealer, by the deduction of such amount from any tax payable by such dealer under this Act:

Provided that no refund, whether in cash or otherwise, shall be made under this sub-section unless the application for such refund is made within sixty days from the date,—

(*i*) on which the payment of the tax has been declared by the prescribed authority to be in excess of the amount leviable under this Act, or

(*ii*) on which the final order is passed on appeal, where an appeal has been preferred under section 27, or

(*iii*) on which any order in revision is made whereby any amount of tax has been reduced.

(*4*) Every refund made this section shall be subject to such conditions as may be prescribed.

Advance deposit of tax.

20. (*1*) The prescribed authority may, in respect of any kind of specified goods, accept from a dealer deposit of a sum which, in the opinion of that authority, is sufficient to cover the tax leviable under this Act and estimated to be payable during a prescribed period by such dealer.

(*2*) On acceptance of such deposit, the prescribed authority shall issue, in the prescribed form, a receipt showing the amount deposited.

(*3*) Subject to the prescribed conditions, the receipt referred to in sub-section (2) shall be sufficient authority for transportation or removal, during the prescribed peirod, from any notified place of a series of consignments of specified goods so, however, that the aggregate amount of the tax leviable in respect of all such consignment does not exceed the amount of the deposit.

(*4*) Where any consignments are transported or removed under the receipt referred to in sub-section (2) the prescribed authority shall adjust against the deposit, the taxes leviable in respect of the consignments.

(*5*) The balance, if any, of the amount of the deposit remaining at the credit of the dealer at the end of the prescribed period shall, on his application, be refunded to him or may, at his option, be credited towards any deposit in respect of any future period for which such dealer may want to make a fresh deposit.

Transport pass where no tax is leviable.

21. (*1*) Where the prescribed authority has found from the evidence adduced before it by the dealer that no tax is leviable under this Act on the entry of any specified goods into the Calcutta Metropolitan Area on the ground that such goods are not intended to be consumed, used or sold in such Metropolitan Area, the prescribed authority shall grant a transport pass certifying that no tax is leviable under this Act on such specified goods and every specified goods to which such transport pass relates may be taken from one place to another throughout the Calcutta Metropolitan Area on production of such transport pass.

(2) If the whole or any part of the goods referred to in sub-section (*1*) is consumed, used or sold in the Calcutta Metropolitan Area tax shall be levied and collected under this Act on so much of such goods as is consumed, used or sold in the Calcutta Metropolitan Area.

CHAPTER V

Search and Seizure

Power to do certain things for securing compliance with the provisions of this Act.

22. Subject to such rule as may be prescribed, the prescribed authority may, for securing compliance with the provisions of the Act or for carrying out the purposes of this Act,—

(*a*) open any package entering the Calcutta Metropolitan Area and examine the contents thereof, with a view to ascertaining whether any tax leviable under this Act is payable for the entry of such goods into that Area;

(*b*) on the entry in, or at the time of the transportation or removal from, a notified place, of any goods, take samples of such goods for ascertaining whether any tax leviable under this Act is payable:

Provided that such samples shall, if practicable, be restored to the owner thereof or compensation shall be paid therefor to the owner at the market value;

secondly, the tax payable, if any, on such goods, thirdly, the fine, if any, imposed under this Act, fourthly, the balance, if any, to the dealer of such goods on application made within one year from the date of the sale.

(*d*) Notwithstanding any provisions to the contrary, if any specified goods lawfully detained or seized be of a perishable nature, the prescribed authority may, at any time, if it thinks fit, cause them to be sold in any manner it thinks appropriate in the circumstances, and shall apply the proceeds in the manner provided in clause (*c*).

CHAPTER VI

Offences and their trial

24. (*1*) whoever;—

(*a*) omits or fails without any reasonable excuse to make the declaration referred to in section 13, or

(*b*) evades the payment of any tax or penalty leviable under this Act, or

(*c*) omits or fails, without any reasonable excuse, to produce any accounts, register or to furnish any information required by the prescribed authority or produces any accounts which are incorrect in material particulars or furnishes any information to the prescribed authority which is false, misleading or inaccurate, or

(*d*) contravenes the provisions of section 31 or knowingly furnishes incorrect particulars as to the storage or disposal or specified goods, when purpoting to comply with the provisions of section 31, or

(e) obstructs the prescribed authority in the exercise of its powers under section 22,

shall be punishable with imprisonment which may extend to six months, or with fine, or with both, and where the offence is a continuing one, with a further fine, not exceeding rupees fifty for every day, excepting the first, during which the offence continues.

(*2*) The Court may, in addition to any fine imposed, Order the confiscation of any goods seized under section 22.

(*3*) If it be found, when any specified goods are transported or removed from any notified place, that—

(*a*) the packages in which they are contained differ widely from the description given in the declaration made under section 13; or (*c*) intercept any search any vehicle, vessel, animal or any load carried by a person, within the Calcutta Metropolitan Area;

(*d*) seize any specified goods which it has reason to believe are being or have been, transported or removed from a notified place in contravention of the provisions of this Act together with any container or other materials for the packing of such goods;

(*e*) detain at any notified place, any specified goods together with the container or packing thereof;

(*f*) enter and search any place where it has reason to believe that any stock of goods, accounts register, voucher or other document relating to a dealer are kept, or are being kept for the time being for any purpose whatsoever, and if it has reason to believe that tax leviable under this Act, is being evaded, seize and detain such stock of goods, accounts, register, voucher or other document, for so long as may be necessary for examination or for the purposes of prosecution.

Storage and sale.

23. (*1*) The prescribed authority may, in respect of any specified goods lawfully detained or seized by it, incur such expenditure as may be necessary for the storage of such goods for so long as they remain detained or seized.

(*2*) The prescribed authority may, at any time after such seizure or detention, by notice issued in prescribed manner, require the dealer whose goods have been so seized or detained to take delivery thereof before a date specified in the notice after payment of the tax due thereon, if any, together with the expenses incurred under sub-section (*1*) and penalty, if any, inposed under sub-section (2) or sub-section (*3*) of section 14.

(*3*) (*a*) If the dealer fails to take delivery of such goods before the date specified in the notice, the prescribed authority may, in the prescribed manner, cause such goods to be put up at public auction for sale for cash on delivery.

(*b*) If the prescribed authority deems the highest offer made at such a sale to be inadequate, it may adjourn the sale to some other date in the prescribed manner.

(*c*) The proceeds arising from the sale shall be applied in payment, in order of priority, of—

firstly, the expenses incurred by the prescribed authority under sub-section (*1*).

(*b* the contents thereof have been wrongly defined or misstated in the declaration in relation to any particulars required to be stated therein,

the dealer shall be punishable with a penalty not exceeding one thousand rupees.

(*4*) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(*5*) No Court shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint made with the previous sanction of the prescribed authority.

Composition of offences.

25. (*1*) Subject to such conditions as may be prescribed, the prescribed authority may accept from any person accused of any offence punishable under this Act or the rules made thereunder, by way of composition for such offence, payment of a sum not exceeding double the amount of the tax payable, if any, or a sum of rupees five thousand, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*) no further proceedings shall be taken against the accused in respect of the offence compounded.

Offences by companies.

26. (*1*) If the person committing an offence punishable under this Act is a company, the company, and every director, manager, secretary or agent of the company unless such director, manager, secretary or agent proves that the offence was committed without his knowledge or consent or that he had exercised all due diligence to prevent the commission of such offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(*2*) Where an offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any other officer or person concerned in the management of the company such other officer or person shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(*a*) "company" means a body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

CHAPTER VII

Appeal and Revision

27. (*1*) Any dealer, deeming himself aggrieved by any order passed under this Act, may, in the prescribed manner and within one month from the date of such order, appeal therefrom to such officer of Government as may be prescribed: **Appeal.**

Provided that no appeal shall be entertained by such officer unless he is satisfied that an amount equal to fifty *per cent*. of the tax assessed under this Act or such lesser amount as such officer may, after considering all the circumstances of the case, fix, has been deposited by the appellant.

(2) The officer of Government to whom the appeal is made may, after giving the parties an opportunity of being heard and after making such further inquiry, if any, as he deems fit, pass any order, confirming, altering or annulling the order appealed against and may also pass any interim order if he thinks such interim order to be necessary :

Provided that no such order in appeal shall have the effect of subjecting any person to any greater penalty than has been adjudged against him in the order appealed from.

28. The prescribed authority or the officer of Government hearing an appeal under section 27, shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely :— **Power to take evidence on oath, etc.** 5 of 1908.

(*a* enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses.

29. The prescribed authority may, of its own motion or otherwise, call for and examine the record of any proceeding for the assessment of any tax or imposition of any penalty under this Act where either no appeal has been preferred or any appeal, having been preferred, has been disposed of, for the purpose of satisfying itself as to the correctness, legality or propriety of such assessment or imposition of penalty and may pass such order thereon as it thinks fit : **Power of revision of the prescribed authority.**

Provided that no assessment of tax or imposition of penalty shall be varied under this section so as to prejudicially affect any person unless such person—

(*a*) has, within a period of two years from the date of such assessment or imposition of penalty, received a notice to show cause why such assessment or penalty shall not be varied, and (*b*) has been given a reasonable opportunity of making a representation and, if he so desires, of being heard, in his defence.

Amendment of assessment etc.

30. Clerical or arithmetical mistakes in any assessment or imposition of penalty or errors arising therein from any accidental slip or omission may, at any time, be corrected by the prescribed authority either of its own motion or on the application of the dealer.

CHAPTER VIII

Miscellaneous

Particulars, accounts, etc., to be maintained and made available in certain cases.

31. Every dealer to whom a transport pass has been granted under sub-section (*1*) of section 21, shall

(*a*) furnish to the prescribed authority within the prescribed time such particulars as to the storage and disposal of the specified goods as may be prescribed;

(*b*) keep true accounts relating to the stock, purchases and disposal of the specified goods :

Provided that if the prescribed authority is satisfied that the accounts are not sufficiently clear and intelligible for carrying out the purposes of the Act it may require the dealer to keep accounts in such form as may be prescribed;

(*c*) make available for inspection by the prescribed authority any stock of, or accounts, register, voucher or other documents relating to, such goods as may be required by the prescribed authority.

Declarations, etc., to be confidential.

32. (*1*) All particulars contained in any declaration made, or in any accounts register, voucher or other document produced in accordance with this Act, or in any record of evidence given in the course of any proceeding under this Act other than a proceeding before a Criminal Court, shall, save as provided in sub-section (*3*) be treated as confidential, I of 1872.
and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such declaration, accounts register, voucher, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*3*) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (*1*)—

45 of 1860. 2 of 1947.

(*a*) for the purposes of any prosecution under the Indian Penal Code, the Prevention of Corruption Act, 1947 or this Act or any preliminary inquiry for ascertaining whether such prosecution lies,

(*b*) in connection with any suit or proceeding in a Civil Court to which the State Government or any person appointed under this Act is a party and which relates to any matter arising out of any proceeding under this Act,

(*c*) Where it is necessary to make such disclosure for the purposes of this Act—

(*d*) to an officer of the Central Government or a State Government for the purpose of enabling the Central Government or the State Government, as the case may be, to levy or realise any tax or duty imposed by it.

(*e*) to an officer of the Central Goverment or the State Government for the audit of receipts and refunds of the tax imposed under this Act,

(*f*) in connection with an inquiry concerning allegations of corruption or official misconduct against any Government servant or for the purpose of taking disciplinary action against such Government servant,

(*g*) in any inquiry into a charge of misconduct in connection with any proceeding under this Act against any legal practioner, chartered accountant or other person entitled to appear on behalf of a dealer before the taxing authorities under this Act, to the authority competent to take disciplinary action against such legal practitioner, chartered accountant or other person,

(*h*) to any officer of the State Government to enable such officer to perform his executive functions relating to the affairs of the State, or

(*i*) to any person for purposes other than those preferred to in clauses (*a*) to (*h*), if the State Government considers necessary in the public interest.

Orders under this Act not to be questioned in any Civil Court.

33. No order passed under this Act by the prescribed authority or the officer of Government hearing an appeal under section 27, shall be called in question in any Civil Court.

Indemnity.

34. No suit, or other legal proceedings shall lie against Government and no suit, prosecution or other legal proceedings shall lie against any officer or servant of Government for anything which is in good faith done under this Act or the rules made thereunder.

35. The State Government may, if it is satisfied that it is necessary so to do in the interests of the general public, exempt any specified goods or class of specified goods from any tax leviable under this Act. **Power to exempt.**

36. (*1*) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act. **Power to make rules.**

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters namely :—

(*a*) the procedure for, and other matters (including provisions for payment of fees) incidental to, the disposal of appeals under section 27;

(*b*) anything which may be or is required to be prescribed under this Act.

(*3*) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine not exceeding rupees five hundred, and where the offence is a continuing one, with a further fine, not exceeding rupees twenty-five, for every day, except the first, during which the offence continues.

Repeal and savings.

37. (*1*) The Taxes on Entry of Goods into Calcutta Metropolitan Area Ordinance, 1972, is hereby repealed. **West Ben. Ord. XI of 1972.**

(2) Anything done or any action taken under the Taxes on Entry of Goods into Calcutta Metropolitan Area Ordinance, 1972, shall be deemed to have been validly done or taken under this Act as if this Act had commenced on the 16th day of November, 1970.

THE SCHEDULE

(*See* section 2 and 6.)

Serial No. 1	Specified goods 2		Rate of tax 3
	CLASS I		
1. Coffee, coffee seeds	...		2 paise per kilogram.
2. Dates, dry	...		75 paise per 50 kilograms.
3. Dates, wet	...		50 paise per 50 kilograms.
4. Edibles—	...		
(*a*) bacon, ham	...		6 *per cent. ad valorem* $1^1/_2$ *per cent . ad valorem* for dry fruits
(*b*) baking powder, curry powder	...	...	Ditto
(*c*) biscuits, cakes, chocolates	...	...	Ditto
(*d*) butter, table butter, margarine, lard, other edible animal fat.	...	...	Ditto
(*e*) canned fish	...	...	Ditto
(*f*) cheese	...	...	Ditto
(*g*) coca, coca beans	...	...	Ditto
(*h*) cocoanut, green or otherwise	...	...	Ditto
(*i*) confectionery	...	...	Ditto
(*j*) farinaceous foods of all sorts	...	...	Ditto
(*k*) food colours, food essences, of all kinds		...	Ditto
(*l*) fruit juices, all other beverages	...	...	Ditto
(*m*) fruits, dried or preserved, excluding fresh fruits.		...	Ditto
(*n*) glucose, dextrose, any fruit sugar, glucose of all other kinds.			6*per cent. ad valorem* $1^1/_2$ *per cent. ad valorem* for dry fruits
(*o*) honey	...	...	Ditto
(*p*) jams, jellies	...	...	Ditto
(*q*) malt extract	...	...	Ditto
(*r*) meat, fresh or preserved, for whatever use		...	Ditto
(*s*) milk, condensed or preserved (excepting whole milk, toned milk, skimmed milk power)		... ...	Ditto Ditto
(*u*) nuts excluding betel nuts	...	...	Ditto
(*v*) paped	...	...	Ditto
(*w*) pickles	...	...	Ditto
(*x*) preserved provisions	...	...	Ditto
(*y*) saccharin	...	...	Ditto
(*z*) all kinds of food or drink not specifically provided for, not being fresh fruits, vegetables or uncanned fish.		...	Ditto

(The Schedule.)

Serial No. 1	Specified goods 2	Rate of tax 3
5.	Ghee ...	Rs. 4 per 50 kilograms.
6.	Grain, flour, pulses, cereals of all sorts, including gavar, paddy parched grain, soya been : Provided that wheat or rice weighing up to 10 kilograms when carried as headloads shall be exempted from the tax leviable under this Act.	15 paise per 50 kilograms.
7.	Saffron ...	7 *per cent. ad valorem.*
8.	*(a)* Sugar ...	75 paise per 50 kilograms.
	(b) Gur of sorts ...	20 paise per 50 kilograms.
9.	Vanaspati, hydrogenated oils ...	Rs. 4 per 50 kilograms.
10.	Wines, spirits including rectified spirit, beer. ...	7 *per cent. ad valorem.*
	CLASS II	
11.	Oilman stores (except mustard oil, rape oil, mustard seed and rape seed). ...	6 *per cent. ad valorem.*
	CLASS III	
12.	Buffaloes, cows, horses, oxen, calves. ...	Rs. 2 per head (50 paise per head for calves.)
13.	Goats, lambs, sheep, kids of goats ...	25 paise per head.
14.	Pigs, lambs or sheep ...	50 paise per head.
	CLASS IV A	
15.	Charcoal, coal, coke ...	Re. 1 per metric tonne.
16.	Industrial alchohols, denatured spirit methylated spirit. ...	3 *per cent. ad valorem.*
17.	Mineral oils of all sorts—	
	(a) (i) Aviation spirit, diesel oil, petrol ...	2 paise per litre.
	(ii) furnace oil ...	Ditto
	(iii) lubricating oil of all kinds ...	Ditto
	(iv) mava oil ...	Ditto
	(v) natural gasolene ...	Ditto
	(vi) oils used as insecticides ...	Ditto
	(vii) petroleum products, not specifically mentioned. ...	Ditto
	(viii) sevasol ...	Ditto
	(ix) solutions, compositions ...	Ditto
	(x) solvent oil ...	Ditto
	(xi) spindle oil ...	Ditto
	(xii) Turkey red oil, bye-products of mineral oils. ...	Ditto
	(xiii) white oils ...	Ditto
	(xiv) other fuel oils : ...	Ditto

(The Schedule.)

Serial No. 1	Specified goods 2		Rate of tax 3
	Provided that nothing hereinbefore contained shall include kerosene and crude oil.		
	(*a*) crude oil	...	1 paisa per 4 litres.
	(*b*) grease, petroleum jelly	...	2 *per cent. ad valorem.*
	B		
18.	Articles for electric or gas lighting	...	2 *per cent. ad valorem.*
19.	Calcium carbide	...	3 *per cent. ad valorem.*
20.	Chandeliers, chimneys, electric bulbs, globes.	...	2 *per cent. ad valorem.*
21.	Crackers, fireworks, raw materials and components thereof, safety fuses.	...	5 *per cent. ad valorem.*
22.	Oilseeds of vegetable oils, other than mustard, rape, gound nut, cocoanut and *til*.	...	50 paise per 50 kilograms.
23.	Sulphur, potash chlonate, nitrate.	...	5 *per cent. ad valorem.*
24.	Vegetable oils, other than mustard oil, rape oil, gound nut oil, til oil and cocoanut oil.	...	Rs. 2 per 50 kilograms (Rs. 1.50 per 50 kilograms for castor oil)
	C		
25.	Alum, caustic soda, phenyl, potash, refined saltpetre, *ritha*, saline substances, *shikekai*, soda, washing soda, other substances, not being soaps, used for washing clothes, floors, utensils.	...	25 paise per 50 kilograms.
26.	Boot polish, metal polish	...	2 *per cent. ad valorem.*
27.	Soap of all kinds	...	2 *per cent. ad valorem.*
	CLASS V		
28.	Agra stone, clinker, emery stone or powder, flooring stone, stone for building, stone chips.	...	7 paise per 50 kilograms.
29.	Asbestos cement sheets	...	2 *per cent. ad valorem.*
30.	Asphalt, bitumen, coal ash, coal tar manganese.	...	7 paise for 50 kilograms (2 paise per 50 kilograms for rubblet.) 4 paise per 50 kilograms for stone metal. 1.5 paise per 50 kilograms for stone powder.
31.	Bricks, fire bricks, glazed bricks	...	2 *per cent. ad valorem.*
32.	Calcium carbonate in any form	...	7 paise per 50 kilograms (2 paise per 50 kilograms for rubblet.) 4 paise per 50 kilograms for stone metal. 1.5 paise per 50 kilograms for stone powder.

(The Schedule.)

Serial No. 1	Specified goods 2	Rate of tax 3
33.	Cement of all sorts ...	Rs. 2 per metric tonne.
34.	Cement pipes, China pipes, earthen pipes ...	2 *per cent. ad valorem.*
35.	Chalk powder ...	7 paise per 50 kilograms. (2 paise per 50 kilograms for rubblet. 4 paise per 50 kilograms for stone metal. 1.5 paise per 50 kilograms for stone powder).
36.	China mosaic chips ...	2 *per cent. ad valorem.*
37.	Glass, glassware, chinaware enamelware all kinds of crockery used for construction of buildings. ...	2 *per cent. ad valorem.*
38.	Marble pieces ...	2 *per cent. ad valorem.*
39.	Mosaic marbles ...	2 *per cent. ad valorem.*
40.	Paints, distemper, colour Washes used for painting buildings, boiled linseed oil, red oxide, turpentine, varnish, zinc oxide, cement and plastic colour washes. ...	2 *per cent. ad valorem.*
41.	Plywood, hard boards, masonite, soft boards, any other kind of wood of whatever composition prepared by artificial process, articles made thereof. ...	4 *per cent. ad valorem.*
42.	Rooting felt ...	1 *per cent. ad valorem.*
43.	Sanitary fittings, metal valves, brass cocks, their fittings. ...	2 *per cent. ad valorem.*
44.	Tiles, flooring tiles, mosaic tiles, roofing tiles of all kinds, terrezo tiles. ...	2 *per cent. ad valorem.*
45.	*(a)* Timber, *ballies*, cane ...	5 *per cent. ad valorem.*
	(b) Doors, frames, furniture, pegs, staircases, windows, other articles made of timber, *ballies*, cane. ...	Dittó.
	(c) Sandalwood, articles made of such wood. ...	Ditto.
46.	Yellow earth of any other kind except red earth. ...	7 paise per 50 kilograms.

CLASS VI
A

47.	*(a)* Breads of all sorts ...	2 *per cent. ad valorem.*
	(b) Broaches, hairpins, garters, suspenders ...	Ditto.
	(c) Glass bangles ...	Ditto.
	(d) Laces, tapes ...	Ditto.
	(e) Imitation ornaments ...	3 *per cent. ad valorem.*
	(f) Imitation pearls, articles of imitation jewellery. ...	2 *per cent. ad valorem.*

(The Schedule.)

Serial No. 1	Specified goods 2		Rate of tax 3
48.	*(a)* Bakelite, bakelite goods	...	2 *per cent. ad valorem.*
	(b) Celluloid, celluloid articles	...	Ditto.
	(c) Crockery of all sorts	...	Ditto.
	(d) Enbroidery articles	...	Ditto.
	(e) Forks, spoons, cutlery of all kinds.	...	Ditto.
	(f) Glass, glassware, bottles, chinaware, earthen ware, porcelaineware (excluding articles used for construction or decoration of buildings).	...	2 *per cent. ad valorem.*
	(g) Hardware articles	...	Ditto.
	(h) Locks, keys	...	Ditto.
	(i) Needles of all sorts	...	Ditto.
	(j) Plastic, plastic powder	...	Ditto.
	(k) plastic goods	...	4 *per cent. ad valorem.*
	(l) Rings of woods, rings of metal	...	2 *per cent. ad valorem.*
	(m) Scissors, knives, penknives	...	Ditto.
	(n) Stoves, petromax, their parts and accessories.	...	Ditto.
	(o) Toys of all kinds except toys made of plastic.	...	Ditto.
49.	*(a)* Aromatic chemicals, attars scents, scented materials, perfumery of all kinds.	...	2 *per cent. ad valorem.*
	(b) Incense sticks	...	Ditto.
50.	*(a)* Blades, razors, safety razors	...	2 *per cent. ad valorem.*
	(b) Brushes, combs, looking glasses	...	Ditto.
	(c) Hair oil, perfumed oils, cocoanut oil.	...	Ditto.
	(d) Pomade	...	Ditto.
	(e) Shaving cream, shaving stricks	...	Ditto.
	(f) Toothpaste, tooth powders	...	Ditto.
	(g) Toilet requisites of all kinds.	...	Ditto.
51.	*(a)* Cigar cases, cigarette cases	...	3 *per cent. ad valorem.*
	(b) Cigar holders, cigarette holders	...	Ditto.
	(c) Cigarette lighter	...	Ditto.
	(d) *Hukka*, smoking requisites	...	Ditto.
	(e) Smoking pipes	...	Ditto.
	(f) Tobacco cases, pouches	...	Ditto.

(The Schedule.)

Serial No. 1	Specified goods 2		Rate of tax 3	
	CLASS VII			
52.	Cotton, ginned or unginned	...	Rs. 2	per bale
53.	Cotton waste hard waste, yarn waste	...	25	paise per 50 kilograms.
54.	Hides, skins	...	1	*per cent ad.valorem.*
55.	Jute	...	Re. 1	per bale of 180 kilograms.
56.	Leather, including bags, boxes chappals, harness, saddles, sandals, shoes, slippers, straps, all other articles made of leather.	...	1	*per cent. ad valorem.*
57.	Linoleum	...	1	*per cent. ad valorem.*
58.	Piece-goods of artificial materials, hemp, linen, silk, synthetic materials, wool, articles made of purely or partly of any of the above materials not otherwise specified.			
59.	Raw or unspun wool, cocoanut and other fibres, hemp, rope, articles made thereof.	...	1	*per cent. ad valorem.*
60.	Rubber, rubber goods, gattapurcha, articles made thereof, wholly or partly, rubber solution, raw rubber, latex.	...	1	*per cent. ad valorem.* (*per cent. ad valorem* for raw rubber).
61.	Rubber tyres, rubber tubes	...	2	*per cent. ad valorem.*
62.	Starches of all sorts, arrowroots, farina starches, sago rice, sago flour, sizing oils, sizing materials, tallow, tamarind powder, tapioca, tapioca flour, such substitutes.	...	50	paise per 50 kilograms.
63.	Threads of all sorts	...	1	*per cent. ad valorem.*
64.	Yarn of all sorts	...	1	*per cent. ad valorem.*
	CLASS IX			
65.	Instruments, aparatus and appliances and components, spare parts and accessories thereof—			
	(a) Cine projection machinery, their components, spares, materials used therein.	...	2	*per cent. ad valorem.*
	(b) Clocks, watches, their spares	...		Ditto.
	(c) Optical goods, their spares and accessories.	...	1	*per cent. ad valorem.*
	(d) Photographic machinery, photo goods and materials, their components and spares.	...	2	*per cent. ad valorem.*

(The Schedule.)

Serial No. 1	Specified goods 2		Rate of tax 3
	(e) Radios, radiograms, television sets or apparatus, loudspeakers, gramophones, amplifiers, wireless goods, their components and spares.	...	Ditto. 2 *per cent. ad Velorei.*
	(f) Scientific appliances	...	1 *per cent. ad valorem.*
	(g) Sewing machines, their spares	...	2 *per cent. ad valorem.*
	(h) Surgical instruments, hospital requirements, their spares and accessories.	...	1 *per cent. ad valorem.*
	(i) surveying apparatus	...	2 *per cent. ad valorem.*
	(j) typewriters, their spares	...	Ditto.
	(k) all other kinds of apparatus, appliances and spares.	...	Ditto.
66.	Iron and steel		
	(a) booms, billets, slabs	...	Rs. 6 per metric tonne.
	(b) pig iron	...	Ditto.
	(c) structural—		
	(i) angles, equal or unequal	...	Ditto.
	(ii) bars, rods	...	Ditto.
	(iii) black or galvanised sheets, plain or corrugated.	...	Ditto.
	(iv) bolts, nuts, rivets, washers, such other articles.	...	Ditto.
	(v) balbs or toe	...	Ditto.
	(vi) channels	...	Ditto
	(vii) fishplates for light rails	...	Ditto.
	(viii) hoops, strips	...	Ditto.
	(ix) joists	...	Ditto.
	(x) light rails	...	Ditto.
	(xi) pipes	...	Ditto.
	(xii) plates, ordinary mild steel including boiler and high tensil ship building or bullet proof.	...	Ditto.
	(xiii) shee, stee ingots, booms, billets, bars.	...	Ditto.
	(xiv) spring steel, vehicular or flat bars.	...	Ditto.
	(xv) wire, barbed, telegraph or other kinds of black or galvanised.	...	Ditto.
	(xvi) wire nails	...	Ditto.
67.	Iron and steel—any other articles manufactured from iron or steel other than cutlery, hardware, machines or machine parts not specifically provided for.	...	Rs. 6 per metric tonne.

(The Schedule.)

Serial No. 1	Specified goods 2		Rate of tax 3
68.	Iron and steel—scrap	...	Rs. 6 per metric tonne.
69.	Machinery, their components and spares—		
	(a) agricultural machinery, their parts.	...	2 *per cent. ad valorem.*
	(b) (i) electrical domestic appliances.	...	Ditto.
	(ii) electrical fittings, electrical materials.	...	Ditto.
	(iii) electrical machinery of all kinds, alternators, control switchgear dynamos, generators, motors, transformers, turbo-generating sets.	...	Ditto.
	(iv) electric goods including batteries, cells, copper strips horn electric machinery for generator, transmission and distribution, motors, generators, their components and their spares.	...	Ditto.
	(c) engines, diesel engines, gas engines, petrol engines, steam engines, machines worked by hydraulic pressure, their parts.	...	2 *per cent. ad valorem.*
	(d) printing press machines, their spares.	...	Ditto.
	(e) tools of all kinds components and spares not specifically provided for.	...	Ditto.
70.	Non-ferrous metals, that is to say, aluminium, brass, copper, German silver, lead, stainless steel, tin, zinc, their alloys, wires, wares and sheets, ingots.	...	Re. 1 per 50 kilograms.
71.	Vehicles—		
	(a) motor cars, motors cycles, chassis, lorries, tractor, trailer.	...	3 *per cent. ad valorem.*
	(b) bicycles, carriages, perambulators, all other kinds of vehicles, their components and spares.	...	2 *per cent. ad valorem.*

(The Schedule.)

Serial No. 1	Specified goods 2		Rate of tax 3
72.	Chinaware, porecelainware, electric insulators not otherwise specified.	...	2 *per cent. ad valorem.*
73.	*(a)* Cinema films, all films raw.	...	Rs. 4 per 300 metres.
	(b) Cinema film processed and reels.	...	Ditto.
74.	Dyes, indigo, tans, all colouring matter, including printing pastes, inks.	...	2 *per cent. ad valorem.*
75.	Lac, cork, articles mate thereof	...	1 *per cent. ad valorem.*
76.	Mill stores, gin stores, including crucibles, cotton ropes.	...	2 *per cent. ad valorem.*
77.	Molasses	...	75 paise per metric tonne.
78.	Paper—		
	(a) cardboards, strawboards, grey boards, millboards.	...	50 paise per 50 kilograms.
	(b) newsprint	...	Ditto.
	(c) all kinds of paper of whatever composition and thicknes.	...	Ditto.
79.	Photographic chemical, films, mounts.	...	2 *per cent. ad valorem.*
80.	Sculptured articles of clay, metal, stone, wood, other articles and earthenware.	...	2 *per cent. ad valorem.*

Explanation.—For the purpose of ascertaining the amount of any tax leviable under this Act value of any specified goods shall be determined in such manner and in accordance with such criteria as may be prescribed.