

**GOVERNMENT OF WEST BENGAL  
LAW DEPARTMENT**

**Legislative**

**West Bengal Act III of 1995**

**THE WEST BENGAL FINANCE ACT, 1995.**

*[Passed by the West Bengal Legislature.]*

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 31st March, 1995.]

[31st March, 1995.]

*An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Sales Tax Act, 1954, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Taxation Tribunal Act, 1987, and the West Bengal Sales Tax Act, 1994, and to repeal the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 and the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972.*

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Sales Tax Act, 1954, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Taxation Tribunal Act, 1987 and the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing, and to repeal the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 and the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972;

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

1. (1) This Act may be called the West Bengal Finance Act, 1995.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Short title  
and  
commence-  
ment.

(Section 2.)

Amendment  
of Ben. Act  
V of 1922.

2. In the Bengal Amusements Tax Act, 1922, in section 3,—  
(a) for the Table below sub-section (3), the following Table shall be substituted:—

“Table

Class of entertainments	Value of tickets	Rate of entertainments tax
(a) Musical soiree, magic show and dance (except cabaret)	(i) up to Rs. 25 (ii) above Rs. 25	Nil 20 per centum of such value.
(b) Theatrical performance, <i>jatra</i> and dramatic performance held in a hall, auditorium or building	(i) up to Rs. 25 (ii) above Rs. 25	Nil 20 per centum of such value.
(c) Any entertainment other than— (i) theatrical performance and <i>jatra</i> and dramatic performance, held in open air or any place excluding the places referred to in item (b); (ii) circus, sports and games; (iii) horse racing and cabaret referred to in the proviso to sub-section (1); and (iv) those specified in item (a) or item (b).”;	(i) up to Rs. 25 (ii) above Rs. 25	Nil 20 per centum of such value.

- (b) in sub-section (4), for the words, brackets and figure beginning with “other than cabaret” and ending with “sub-section (1)”, the words, brackets, figures and letter “, other than cabaret, horse racing and cinematograph exhibition in respect of which the entertainments tax is payable under sub-section (1) or sub-section (3a), as the case may be,” shall be substituted.

(Section 3.)

3. In the Bengal Electricity Duty Act, 1935,—

Amendment  
of Ben. Act  
X of 1935.

(1) after section 5, the following sections shall be inserted:—

“Interest payable by licensee. 5A. (1) Where a licensee fails to make payment to the State Government by the prescribed date electricity duty collected by him under section 5, he shall pay a simple interest at the rate of two *per centum* for each English calendar month of default from the first day of such month immediately following the prescribed date up to the month preceding the month of full payment of such duty, or up to the month prior to the month of assessment of electricity duty under section 3A and the rules made thereunder, whichever is earlier, upon so much amount of the duty payable by him as remains unpaid at the end of each such month of default.

(2) Where a licensee fails to make payment of any electricity duty due from him after assessment under section 3A by the date specified in the notice, he shall pay a simple interest at the rate of two *per centum* for each English calendar month of default from the first day of such month immediately following the date specified in the notice up to the month preceding the month of full payment of the duty or up to the month immediately preceding the month of commencement of proceedings for recovery under section 8, whichever is earlier, upon so much of the amount of electricity duty due from him according to such notice as remains unpaid at the end of each such month of default.

(3) A licensee liable to pay interest under sub-section (1) or sub-section (2), as the case may be, shall pay to the State Government such interest in such manner and by such date as may be prescribed.

(4) Interest under sub-section (1) shall be payable in respect of payment of duties by the licensee, the prescribed date of which under section 5 is the date subsequent to, and interest under sub-section (2) shall be payable in respect of assessment for which a notice of demand under section 3A is issued after, the date of coming into force of section 3 of the West Bengal Finance Act, 1995.

(5) Where the authority prescribed by the State Government under section 3A to make assessment has reason to believe that a licensee has failed to pay interest payable by, or due from, him under sub-section (1) or sub-section (2), by the prescribed date or that the amount of interest paid by him is not correct, such authority shall determine the amount of interest in such manner as may be prescribed; the amount of interest so determined shall be collected from the licensee in such manner as may be prescribed.

(Section 3.)

Interest  
payable by  
the State  
Government.

5B. The State Government shall, in the prescribed manner, pay a simple interest at the rate of two *per centum* for each English calendar month of delay in making refund to a licensee the amount of electricity duty paid in excess which arises from an order under section 7C passed on appeal by the prescribed authority on or after the coming into force of section 3 of the West Bengal Finance Act, 1995, from the first day of the English calendar month next following the expiry of three months from the date of such order up to the month preceding the month in which refund is made, upon the amount of duty refundable to him according to such order.”;

(2) in the Second Schedule,—

(a) after exemption (13), the following exemption shall be added:—

“(14) an expanded portion of an existing industrial unit established in a premises by way of expansion, save in respect of premises used for the residential purposes, for a period of five years from the date of first commercial production in the expanded portion of such unit.”;

(b) after *Explanation (5)*, the following *Explanation* shall be added:—

‘*Explanation (6)*.—For the purposes of exemption (14),—

(i) the expression “existing industrial unit” shall mean an industrial unit which exists in West Bengal immediately before it starts commercial production for the first time in its expanded portion on or after the commencement of section 3 of the West Bengal Finance Act, 1995;

(ii) the expression “expanded portion” shall mean such portion of an existing industrial unit which is set up for commercial production after creation of additional capacity either in the existing premises or in any other premises in West Bengal.’.

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*(Section 4.)*

**4. In the Bengal Finance (Sales Tax) Act, 1941,—**

Amendment  
of Ben. Act  
VI of 1941.

- (1) in section 11, in sub-section (2ia), the words, figures and letters “or the 30th day of June, 1995, whichever is later” shall be omitted with effect from the 1st day of April, 1995;
- (2) in section 11E, for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 1995:—

“(1) Where a registered dealer has furnished return or returns in accordance with the provisions of sub-section (3) of section 10 together with receipted challan showing payment of tax and interest, if any, payable thereon for the year comprising return period or periods commencing on or after the 1st day of April, 1993 and ending on or before the 31st day of December, 1994 (hereinafter referred to as the eligible period), and where the aggregate amount of taxes paid under this Act and the Central Sales Tax Act, 1956, does not exceed twelve thousand rupees according to such returns for such year, the return or returns so furnished by such dealer together with receipted challan showing payment of such amount of tax in respect of such eligible period shall, subject to the provisions of sub-section (2), be accepted as correct and complete; and the assessment in respect of such eligible period shall, notwithstanding anything contained in sub-section (1) of section 11, be deemed to have been made on the 30th day of June, 1995:

Provided that where a dealer has not furnished return together with receipted challan showing payment of tax and interest, if any, for any return period falling within the eligible period, the provisions of this sub-section shall not apply to such dealer in respect of the assessment for such year falling within the eligible period:

Provided further that where assessment made under sub-section (1) of section 11 in respect of such year falling within the eligible period has been set aside under section 20 with the direction to make fresh assessment, the provisions of this sub-section shall not apply.”.

74 of 1956.

(Sections 5, 6.)

Amendment  
of Ben. Act  
IV of 1944.

5. In the Bengal Agricultural Income-tax Act, 1944, in section 3, in sub-section (2), for clause (c), the following clause shall be substituted:—

- “(c) the agricultural income of the previous year of any individual, Hindu undivided family, company, firm or other association of persons where such agricultural income is derived from—
- (i) land which is used for agricultural purposes other than those for producing tea,
  - (ii) land by agriculture other than that for producing tea,
  - (iii) land by the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce, other than tea, raised or received by him fit to be taken to market, or
  - (iv) land by the sale by a cultivator or receiver of rent-in-kind of the produce, other than tea, raised or received by him, in respect of which no process has been performed other than a process of the nature described in sub-clause (iii).”;

Amendment  
of West Ben.  
Act IV of  
1954.

6. In the West Bengal Sales Tax Act, 1954,—

- (1) in section 9, in sub-section (6A), the words, figures and letters “or the 30th day of June, 1995, whichever is later” shall be omitted with effect from the 1st day of April, 1995;
- (2) in section 9A, for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 1995:—

“(1) Where a registered dealer has furnished return or returns in respect of any year comprising return period or periods commencing on or after the 1st day of April, 1993, and ending on or before the 31st day of December, 1994 (hereinafter referred to as the eligible period) in accordance with the provisions of sub-section (2) of section 8 together with receipted challan showing payment of tax and interest, if any, payable thereon and where the amount of tax paid under this Act and the Central Sales Tax Act, 1956, taken together does not exceed twelve thousand rupees according to such returns for such year, the returns so furnished by such dealer together with the receipted challan showing payment of such amount of tax in respect of the eligible

74 of 1956.

**III of 1995.]**

*(Sections 7-9.)*

period shall, subject to the provisions of sub-section (2), be accepted as correct and complete; and the assessment in respect of such eligible period shall, notwithstanding anything contained in section 9, be deemed to have been made on the 30th day of June, 1995:

Provided that where a dealer has not furnished return together with receipted challan showing payment of tax and interest, if any, for any return period falling within the eligible period, the provisions of this sub-section shall not apply to such dealer in respect of such year falling within the eligible period:

Provided further that where assessment made under sub-section (1) of section 9 in respect of such year falling within the eligible period has been set aside under section 12 with the direction to make fresh assessment, the provisions of this sub-section shall not apply.”.

7. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in the Schedule, in the paragraph below serial No. 21,—

Amendment  
of West Ben.  
Act VI of  
1979.

- (1) in clause (a), the words, brackets and letter “, subject to the provision of clause (b),” shall be omitted;
- (2) clause (b) and clause (c) shall be omitted.

8. In the West Bengal Taxation Tribunal Act, 1987, in the Schedule, after the entry “1994 XV the West Bengal Luxury Tax Act, 1994.”, the following entry shall be added:—

Amendment  
of West Ben.  
Act VIII of  
1987.

“1994 XLIX The West Bengal Sales Tax Act, 1994.”.

9. In the West Bengal Sales Tax Act, 1994,—

Amendment  
of West Ben.  
Act XLIX of  
1994.

- (1) in section 2,—
  - (a) in clause (35), for the words “tax payable”, the words “tax including surcharge payable” shall be substituted;
  - (b) in clause (40), in sub-clause (c), for the words “, if any, separately charged as turnover tax”, the words “charged as surcharge” shall be substituted;



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- (2) in section 14, in sub-section (1), the words “and raw jute” shall be omitted;
- (3) for section 16, the following section shall be substituted:—

“Incidence of surcharge on tax. 16. Every dealer liable to pay tax under section 9, section 10, section 15 or sub-section (3) of section 27 shall pay a surcharge at the rate of ten *per centum* of the total amount of tax payable by him under section 17 and section 21:

Provided that the aggregate of the amount of tax and surcharge payable by any dealer on the sale of goods referred to in section 14 of the Central Sales Tax Act, 1956, shall not exceed the rate of tax specified in section 15 of that Act.”;

- (4) in section 17,—
  - (a) for sub-section (1), the following sub-section shall be substituted:—

“(1) Subject to the provisions of sub-section (2), the tax payable by a dealer, who is liable to pay tax under section 9, section 10 or sub-section (3) of section 27 on his taxable turnover of sales, shall be levied—

- (a) at the rate of twenty *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in Schedule II:

Provided that the tax payable by the Canteen Stores Department of the Government of India or the Regimental or Unit-run canteen attached to the military units in West Bengal shall be levied at the rate of seven *per centum* of such part of its taxable turnover of sales as represents sales of any goods included in Schedule II when an officer, not below the rank of a Commanding Officer, certifies in writing that such goods have been sold to the members of the Defence Forces of India;

- (b) at the rate of fifteen *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in Schedule III:

Provided that the tax payable by the Canteen Stores Department of the Government of India or



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the Regimental or Unit-run canteen attached to the military units in West Bengal shall be levied at the rate of seven *per centum* of such part of its taxable turnover of sales as represents sales of any goods included in Schedule III when an officer, not below the rank of a Commanding Officer, certifies in writing that such goods have been sold to the members of the Defence Forces of India;

- (c) at such rate as may be fixed by the State Government under section 18 on such part of his taxable turnover of sales as represents sales of any goods specified in Schedule IV;
  - (d) at the rate of seven *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in Schedule V;
  - (e) at the rate of five *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in Schedule VI;
  - (f) at the rate of four *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in Schedule VII;
  - (g) at the rate fixed in column (3), against the corresponding entry of goods in column (2), of Schedule VIII on such part of his taxable turnover of sales as represents sales of any such goods;
  - (h) at the general rate of twelve *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in Schedule IX.”;
- (b) for sub-section (2), the following sub-section shall be substituted:—

‘(2) The tax payable by a dealer under this section shall, subject to the conditions referred to in the provisos, be levied on his taxable turnover of sales at the rate of—

- (a) two *per centum* of such part of his taxable turnover of sales as represents sales to a registered dealer of goods, other than—
  - (i) gold,
  - (ii) bicycles and spare parts, accessories and components thereof,
  - (iii) goods referred to in section 14 of the Central Sales Tax Act, 1956,

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- (iv) foreign liquor as specified in serial No. 7 of Schedule II,
- (v) goods specified in Schedule IV, or
- (vi) such other goods as the State Government may, by notification, specify under clause (i), of the class or classes specified in the certificate of registration of such dealer as being intended for resale (including a sale referred to in sub-clause (c) of clause (30) of section 2 but excluding a sale referred to in section 15) by him in West Bengal, and of containers and other materials for the packing of goods of the class or classes so specified;
- (b) three *per centum* of such part of his taxable turnover of sales as represents sales, otherwise than by way of sales referred to in sub-clause (c) of clause (30) of section 2, to a registered dealer of goods, other than gold and goods specified in Part B of Schedule IV, of the class or classes specified in the certificate of registration of such dealer, as being intended for use by him directly in the manufacture in West Bengal of taxable goods or newspapers for sales, other than the sale referred to in section 15, by him in West Bengal, and of containers and other materials for the packing of goods of the class or classes so specified;
- (c) three *per centum* of such part of his taxable turnover of sales as represents sales to a registered dealer of containers and other materials for the packing of goods which are intended for use by him in the packing in West Bengal of taxable goods or newspapers manufactured by him in West Bengal for sale, other than the sale referred to in section 15, by him in West Bengal;
- (d) five *per centum* of such part of his taxable turnover of sales as represents sales to a registered dealer, engaged in the business of raising coal, of goods, other than gold and goods specified in Part B of Schedule IV, of the class or classes specified in the certificate of registration of such dealer, as being required for use by him directly in connection with the raising of coal for sale, and of containers and other materials for the packing of such goods;

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(Section 9.)

9 of 1910.

64 of 1950.

West Ben.  
Act XIII of  
1988.

- (e) three *per centum* of such part of his taxable turnover of sales as represents sales to any undertaking supplying electrical energy under a licence or sanction granted or deemed to have been granted in accordance with the provisions of the Indian Electricity Act, 1910, or under the authority of any other law for the time being in force, of goods, other than gold and goods specified in Part B of Schedule IV, required for use by it directly in the generation or distribution of such energy, either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal, and of containers and other materials for the packing of such goods;
- (f) four *per centum* of such part of his taxable turnover of sales as represents sales of goods, other than goods specified in Part B of Schedule IV, to Government or a Corporation or undertaking established by Government under the Road Transport Corporations Act, 1950 or the Darjeeling Gorkha Hill Council constituted under the Darjeeling Gorkha Hill Council Act, 1988;
- (g) seven *per centum* of such part of his taxable turnover of sales as represents sales of white butter and butter oil to Mother Dairy, Calcutta, a project under the Department of Animal Resources Development of the Government of West Bengal;
- (h) seven *per centum* of such part of his taxable turnover of sales as represents sales referred to in sub-clause (c) of clause (30) of section 2 of goods, other than video cassette tapes referred to in clause (j) and cinematographic films;
- (i) seven *per centum* of such part of his taxable turnover of sales as represents sales, other than those referred to in sub-clause (c) of clause (30) of section 2, of such goods, not being the goods specified in Schedule IV, as the State Government may, by notification, specify;

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- (j) fifteen *per centum* of such part of his taxable turnover of sales as represents sales referred to in sub-clause (c) of clause (30) of section 2 of video cassette tapes:

Provided that the provisions of clause (a) shall not apply to any sale referred to therein unless the dealer selling the goods furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority, duly filled up and signed by the registered dealer to whom the goods are sold:

Provided further that the provisions of clause (b), clause (c), clause (d) and clause (e) shall not apply to any sale referred to therein unless the dealer selling the goods furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed form, obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority, duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold:

Provided also that notwithstanding the rate of tax fixed in clause (i), the tax payable by a dealer shall be levied at the rate of two *per centum* of such part of his taxable turnover of sales as represents sales of any goods specified in the notification issued under clause (i), where he proves to the satisfaction of the Commissioner that such goods have been purchased by him in West Bengal, on or after the date on which such goods are specified, from a registered dealer and furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed form, obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority, duly filled up and signed by the registered dealer from whom such goods are purchased.

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*Explanation.*—In this sub-section,—

- (a) “gold” means gold of a fineness not below ninety *per centum*;
- (b) “taxable goods” means goods other than goods sales of which are tax-free under section 24.;
- (c) in sub-section (3), in clause (a),—
  - (i) for sub-clause (vi), the following sub-clause shall be substituted:—
    - “(vi) sales of any item of iron and steel falling within a category specified in a sub-clause of clause (iv) of section 14 of the Central Sales Tax Act, 1956, where the selling dealer proves to the satisfaction of the Commissioner that the item of iron and steel sold by him belongs to the same category as specified in that sub-clause of clause (iv) of that section and the same has been purchased for resale by him from a registered dealer who has not claimed deduction under sub-clause (viii) of clause (a) of this sub-section in respect of prior sales of such item of iron and steel;”;
  - (ii) in sub-clause (vii), for the word and figure “SCHEDULE V”, the word and figures “Schedule VI” shall be substituted;
- (5) in section 18, in sub-section (1), for the word “twenty”, the word “twenty-five” shall be substituted;
- (6) in section 19, in sub-section (1), after the words “gross turnover of sales”, the words and figures “of goods, other than those specified in Schedule IV,” shall be inserted;
- (7) in section 21, in sub-section (1), for the word “ten”, the word “twelve” shall be substituted;
- (8) for section 22, the following section shall be substituted:—

‘Set off of tax payable against sales of iron and steel manufactured in West Bengal.

22. (1) Subject to the other provisions of this section, there shall be a set off of the amount of tax realised from a registered dealer (hereinafter referred to as re-roller) in respect of his purchases of iron and steel referred to in clause (iv) of section 14 of the Central Sales Tax Act, 1956, against the amount of tax payable by him under this Act on sales of iron and steel referred to in clause (iv) of that section manufactured by him in West Bengal.

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(2) Where a re-roller has made purchases of an item of iron and steel falling within a category specified in a sub-clause of clause (iv) of section 14 of the Central Sales Tax Act, 1956, and the amount of tax in respect of such purchases has been realised from him by a registered dealer selling such item of iron and steel, and where such re-roller uses directly the above item of iron and steel so purchased in the manufacture or re-rolling of another item of iron and steel falling in another category as specified in any other sub-clause of clause (iv) of that section, the re-roller may set off the amount of tax so realised from him against the amount of tax payable by him under this Act on sales of the item of iron and steel manufactured by him:

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Provided that where the re-roller makes a sale of the item of iron and steel manufactured by him to a registered dealer for use by such dealer in the manufacture of any goods other than iron and steel referred to in clause (iv) of that section, the claim for set off of the amount of tax realised from the re-roller in respect of his purchases shall not exceed the amount of tax payable by the re-roller under this Act on his sales of the item of iron and steel manufactured by him.

(3) A re-roller who intends to claim set off under sub-section (1) shall maintain accounts, records or evidence for determining the value of the item of iron and steel used by him in the manufacture of the item of iron and steel that he has sold to a registered dealer.

(4) No claim for set off under sub-section (1) shall be allowed to a re-roller against his purchases of an item of iron and steel referred to in clause (iv) of section 14 of the Central Sales Tax Act, 1956, unless the amount of tax has been separately charged and shown in the bill or cash memo issued to him by a registered dealer from whom he has purchased such item of iron and steel.

*Explanation.*—For the purpose of this section, the expression “re-roller” means a dealer who manufactures in West Bengal any item of one category of iron and steel referred to in clause (iv) of section 14 of the Central Sales Tax Act, 1956, from an item belonging to any other category of such iron and steel.’;

(9) in section 25, in the second proviso to sub-section (1), for the words “fifteen *per centum*”, the words “twenty-five *per centum*” shall be substituted;

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(10) in section 38,—

(a) for sub-section (2), the following sub-section shall be substituted:—

‘(2) Where deduction of an amount is made under sub-section (1),—

(a) the person making such deduction shall deposit the amount so deducted into a Government Treasury or Reserve Bank of India within such time, in such manner and in such form or challan as may be prescribed, or

(b) in the case of a person who adopts “public works system of accounting” and makes such deduction, he shall transfer the amount so deducted to the appropriate head of account through account statement in the manner prescribed, which is required to be sent periodically to the Accountant General, West Bengal, and such transfer shall be deemed to be a deposit of the amount so deducted by the person making such deduction on the basis of such statement.’;

(b) in sub-section (3), after the word “challan”, the words “or a copy of the account statement referred to in sub-section (2), as the case may be,” shall be inserted;

(11) in section 40,—

(a) in sub-section (3),—

(i) in clause (a), for the words “on the date of first commercial production”, the words “on the date on which the tax becomes payable for a return period by the dealer in respect of sales of goods manufactured” shall be substituted;

(ii) in clause (b), for the words “on the date of first commercial production”, the words “on the date on which the tax becomes payable for a return period by the dealer in respect of sales of goods manufactured” shall be substituted;

(iii) the following proviso shall be added at the end:—

“Provided that where the State Government considers it necessary so to do in the public interest, it may relax the ceiling of the *percentage*



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of gross value of fixed capital assets or the amount of fifty crore rupees and raise, by a notification, such ceiling as may be specified therein considering—

- (a) size of investment,
- (b) special nature of industry,
- (c) employment potentiality,
- (d) down-stream effect of the industry,
- (e) ancillarizing effect of the industry, and
- (f) export potentiality.”;

- (b) in the *Explanation*, for clause (b), the following clause shall be substituted:—

‘(b) the expression “existing industrial unit” shall mean an industrial unit having investment in fixed capital assets exceeding ten lakh rupees which exists in West Bengal and manufactures goods in such unit immediately before it starts commercial production in its expanded portion on or after the appointed day;’;

- (12) in section 41, in sub-section (1),—

- (a) after the words “goods manufactured in such unit”, the words “or purchase of goods for use directly in the manufacture of such goods” shall be inserted;
- (b) for the words “of first commercial production”, the words “on which the tax becomes payable for a return period in respect of sales of goods manufactured” shall be substituted;

- (13) in section 42,—

- (a) in sub-section (3), for the words “of first commercial production”, the words “on which the tax becomes payable for a return period in respect of sales of goods manufactured” shall be substituted;
- (b) in the *Explanation*, the words “on or before the date of first commercial production” shall be omitted;

- (14) in section 43,—

- (a) in sub-section (4), for the words “of first commercial production”, the words “on which the tax becomes payable for a return period in respect of sales of goods manufactured” shall be substituted;
- (b) in the *Explanation*, for the words “on or before the date of first commercial production in”, the words “after rehabilitation or revival of” shall be substituted;

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- (15) in section 52,—
- (a) in sub-section (1), in clause (b), for the word and figures "Schedule VI" in the two places where they occur, the word and figure "Schedule X" shall be substituted;
  - (b) in sub-section (2), for the word and figures "Schedule VI", the word and figure "Schedule X" shall be substituted;
  - (c) in sub-section (4), for the word and figures "Schedule VI", the word and figure "Schedule X" shall be substituted;
  - (d) in sub-section (11), for the word and figures "Schedule VI.", the word and figure "Schedule X." shall be substituted;
- (16) in section 84, for the word and figures "Schedule VI.", the word and figure "Schedule X." shall be substituted;
- (17) for Schedule I, the following Schedule shall be substituted:—

"SCHEDULE I

(See section 24.)

**Goods on sale of which no tax is payable**

Serial No.	Description of goods	Conditions and exceptions
(1)	(2)	(3)
1.	Articles made of bamboo and cane.	
2.	Agricultural implements.	Except implements operated by power and spare parts, accessories and components thereof.
3.	Books and periodicals excluding account books and diaries.	
4.	Bread.	
5.	Betal leaves including packing materials.	
6.	Barley products, namely, flour, <i>suji</i> , <i>atta</i> and <i>dalia</i> made from barley.	Except when sold in sealed containers including poly-thene packets.
7.	Bedding stuffed with cotton.	
8.	Bio-gas plants.	
9.	Bee-keeping apparatus.	
10.	Bangles made of glass, rubber, plastic or celluloid.	

(Section 9.)

Serial No.	Description of goods	Conditions and exceptions
(1)	(2)	(3)
11.	Bangles made of aluminium, whether coloured or not, but without stones thereon or similar decoration.	
12.	Balanced feed for cattle and pig.	
13.	Balanced poultry feed.	
14.	Cereals and pulses and broken particles, husk and bran thereof, but excluding rice and wheat.	Except when sold in sealed containers including poly-thene packests.
15.	Cotton yarn.	
16.	Cinchona alkaloids and their salts and chloroquine phosphate tablets.	
17.	<i>Charkha</i> .	
18.	Cotton.	
19.	Country liquor (including <i>tari</i> and <i>pachwai</i> ), <i>ganja</i> , opium and <i>bhang</i> .	
20.	Charcoal, that is to say, charred wood used for fuel.	
21.	Computer software.	
22.	Condom (a contraceptive device).	
23.	Candle.	
24.	Crutch, orthopaedic footwear and artificial limb.	
25.	Combs of all varieties made of rubber, plastic or celluloid.	
26.	Cardiac pace-maker, heart-valve and accessories thereof.	
27.	<i>Chanachur</i> , <i>dalmut</i> , fried potato chips and salted peanuts.	Except when sold in sealed containers including poly-thene packets.
28.	Conch shell products.	
29.	Electrical energy.	
30.	Enamelled utensils, that is to say, enamelled tumblers, dishes and plates; and enamelled spittoons, urinals and bed pans.	
31.	Egg.	

(Section 9.)

Serial No.	Description of goods	Conditions and exceptions
(1)	(2)	(3)
32.	Exercise book, laboratory note book, drawing book, graph book, ruled paper and graph paper.	
33.	Fishing boat, fishing hook and fishing net.	
34.	Fresh fish.	
35.	Flour, <i>suji</i> , <i>atta</i> and <i>dalia</i> , made from maize.	
36.	Fodder seed, green manure seed and grass seed.	
37.	Flower seed, that is to say, seed for growing flower plant.	
38.	Football and table-tennis bat and ball.	
39.	Fresh fruit.	
40.	Flower and plant.	
41.	<i>Gur</i> and molasses.	
42.	Glass chimney, other than chimney for use in gas light and petromax light.	
43.	Hurricane lantern and kerosene lamp.	
44.	Handloom woven—	
	(a) <i>gamcha</i> ,	
	(b) <i>khaddar</i> or <i>khadi</i> as defined in the West Bengal Khadi and Village Industries Board Act, 1959, except that made of silk yarn,	
	(c) garments made of <i>khaddar</i> or <i>khadi</i> referred to in sub-item (b), and	
	(d) <i>khaddar</i> or <i>khadi</i> as defined in the West Bengal Khadi and Village Industries Board Act, 1959, made of silk yarn.	Except when sold by a dealer who does not manufacture such goods in his <i>khadi</i> production unit approved or certified by the Khadi and Village Industries Commission.
45.	Hosiery goods made exclusively of cotton.	

West Ben.  
Act XIV of  
1959.

(Section 9.)

Serial No.	Description of goods	Conditions and exceptions
(1)	(2)	(3)
46.	Household articles made of brass or bell metal.	
47.	Hearing aid.	
48.	Honey.	
49.	Jute seed, mesta seed and sunhemp seed.	
50.	Livestock including poultry.	
51.	Lac and shellac.	
52.	Lead pencil, mathematical instrument box and map.	
53.	Lottery ticket.	
54.	Meat being not curred or frozen.	
55.	Milk other than powdered or condensed milk.	
56.	Mustard seed rape seed.	
57.	Methylated spirit and rectified spirit.	
58.	Mat locally known as <i>madur</i> made wholly or principally of <i>Cyperus Corymbosus</i> known locally as <i>gola methi</i> , <i>madur kathi</i> , <i>mutha</i> , or <i>Cyperus Malaccensis</i> known locally as <i>chimati pati</i> , and handicraft made of mat.	
59.	Matstick and reed obtainable from <i>Cyperus Corymbosus</i> known locally as <i>gola methi</i> , <i>madur kathi</i> , <i>mutha</i> , or <i>Cyperus Malaccensis</i> known locally as <i>chimati pati</i> .	
60.	Newspaper.	
61.	Oil cake, that is to say, cake or mass of oilseeds which is left after the oil has been extracted.	
62.	Organic manures.	
63.	Paddy seed and wheat seed.	
64.	<i>Papad</i> commonly known as <i>papar</i> .	

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(Section 9.)

Serial No.	Description of goods	Conditions and exceptions
(1)	(2)	(3)
65.	Plain paper, commonly known as cartridge paper sold by Government Treasuries through the agency of licensed stamp vendors.	
66.	Dot pen and refill and cartridges thereof, fountain pen and writing ink.	
67.	Pure silk yarn.	
68.	Raw jute.	
69.	Straw, hay and grass for use as fodder for cattle.	
70.	<i>Sago</i> and tapioca globules.	
71.	Salt.	
72.	<i>Sabai</i> grass and all articles made thereof.	
73.	Sapling.	
74.	Sweetmeat, other than cake, pastry and biscuit, but including curd.	Except when sold in sealed container.
75.	Silkworm egg and silkworm cocoon.	
76.	Salted cooked food made wholly or principally of flour, <i>atta</i> , <i>suji</i> or <i>bason</i> , locally known as <i>nonta khabar</i> , that is to say, <i>singara</i> , <i>nimki</i> , <i>kachuri</i> , <i>khasta kachuri</i> , <i>luchi</i> , <i>radhaballavi</i> , and <i>dalpuri</i> .	
77.	Solar thermal device.	
78.	Sponge-wood, commonly known as <i>sola</i> or <i>solapith</i> , and all handicrafts made thereof.	
79.	Sugar manufactured or made in India.	
80.	Tri-wheeler cycle operated by hand for use of disabled person.	

(Section 9.)

Serial No.	Description of goods	Conditions and exceptions
(1)	(2)	(3)
81.	Textile fabrics of all varieties made wholly or partly of cotton, rayon, artificial silk or wool, including handkerchiefs, towels, bedsheets, bed spreads, table cloth, napkins, dusters, cotton velvets and velveteen tapes, niwars and laces, whether embroidered or not, but excluding pure silk cloth, rubberised cloth, belting, pipes (including hose pipes), <i>sataranchi</i> , carpets and druggets.	
82.	Tobacco as referred to in the First Schedule to the Central Excises and Salt Act, 1944, including cigarette and tobacco for <i>hookah</i> , that is to say, tobacco paste, ready for use in <i>hookah</i> .	1 of 1944.
83.	Toy and doll made wholly or principally of clay and handicrafts made of clay, whether burnt or unburnt.	
84.	Utensil made wholly or principally of clay.	Except when manufactured in a factory as defined in the Factories Act, 1948, 63 of 1948.
85.	Vegetable seed.	
86.	Vegetable, green or dried, commonly known as <i>sabji</i> , <i>tarkari</i> or <i>sak</i> , other than dry chilli.	Except when sold in sealed container.
87.	Wheat flour, and <i>atta</i> and <i>suji</i> made from wheat.	
88.	Water.	Except drinking water, mineral water, or aerated water, when sold in bottles or sealed containers, including polythene bottle, pouch or packet.
89.	Writing slate and slate pencil.”;	



III of 1995.]

(Section 9.)

(18) for Schedule II, the following Schedule shall be substituted:—

**“SCHEDULE II**

[See section 17(1)(a).]

**Goods on sale of which tax is leviable at the rate of  
twenty per centum**

Serial	Description of goods
(1)	(2)
	<ol style="list-style-type: none"><li>1. Apparatus for making coffee under pressure, commonly known as espresso.</li><li>2. Arms of all types including rifles, revolvers and pistols, and ammunition for the same.</li><li>3. Carpets of all varieties and descriptions.</li><li>4. Cooked food, other than the cooked food specified in Schedule I and Schedule IV, served in, or supplied from, any air-conditioned—<ol style="list-style-type: none"><li>(a) hotel,</li><li>(b) restaurant,</li><li>(c) refreshment room,</li><li>(d) club, or</li><li>(e) eating-house.</li></ol></li><li>5. Electronic toys including video game, electronic game and electronic game kit.</li><li>6. Fancy leather goods, that is to say, brief-case, attache-case, ornamented vanity-bag and hand-bag, made of leather.</li><li>7. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters, and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.</li><li>8. Footwears of all descriptions, when sold at a price exceeding five hundred rupees per pair.</li><li>9. Lift, whether operated by electricity or steam, accessories and components thereof.</li><li>10. Moulded furniture, brief-case, suit-case and other cases and boxes, excluding school boxes, made of fibre glass, polyvinyl chloride (P.V.C.), plastic or other synthetic substances.</li><li>11. Sanitary wares and sanitary fittings.</li></ol>

(Section 9.)

Serial	Description of goods
(1)	(2)
12.	Spare parts, accessories and components of—
	(a) sound transmitting equipment, amplifier and loud-speaker,
	(b) television set,
	(c) television monitor,
	(d) video cassette recorder,
	(e) video cassette player,
	(f) radio, radio-gramophone, tape recorder, tape player, dictaphone, and
	(g) transistor radio.
13.	Vacuum cleaner.”;

(19) for Schedule III, the following Schedule III shall be substituted:—

“SCHEDULE III

[See section 17(1)(b).]

**Goods on sale of which tax is leviable at the rate of  
fifteen per centum**

Serial	Description of goods
(1)	(2)
1.	Articles, other than utensils, made wholly or principally of stainless steel.
2.	Cushion, mattress, pillow and other articles made wholly or partly of artificial or synthetic resin or plastic foam.
3.	Cushion, mattress, pillow and other articles made wholly or partly of rubber foam.
4.	Dyes (other than textile dyes) and pigments.
5.	Fur and articles made of fur.
6.	Ready-made garments (other than hosiery goods made exclusively of cotton and garments made of <i>khaddar</i> or <i>khadi</i> ), where sold at a price exceeding five hundred rupees for each pice of garment.
7.	Typewriter and other office machines and apparatuses (including tabulating, duplicating, cash registering, cheque writing, accounting, statistical, indexing and card-punching machines) and spare parts, accessories and components thereof.”;

III of 1995.]

(Section 9.)

(20) for Schedule IV, the following Schedule shall be substituted:—

“SCHEDULE IV

[See sections 10 and 17(1)(c).]

**Goods on sale of which tax is leviable at such rate as may be fixed  
by notification under section 18 (single-point levy) read with  
sub-clause (a) of clause 40 of section 2**

Serial No.	Description of goods
(1)	(2)

PART A

1. Aerated water including soda water and non-alcoholic beverage (including fruit juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial) when sold in sealed containers including sealed polythene bottles, pouches or packets.
2. Air-conditioner, air-cooler, air-conditioning plant, and spare parts, accessories and components thereof.
3. Aluminium in all its forms, namely, aluminium ingots, slabs, bars, rods, pipes, tubes, wires, coils, sheets, plates, circles, sections, channels, angles, joists, extrusions, but excluding aluminium foils.
4. Aluminium foils including aluminium foils backed or interleaved with paper or any other substance.
5. Betal nuts known locally as *supari*, whole, broken, perfumed or otherwise treated or of any other form or description whatsoever.
6. Binocular, telescope and opera glass.
7. Biscuits.
8. Bleaching powder of all varieties and descriptions.
9. Bulldozer, excavator, pipe-layer and scrapper.
10. Calcium carbonate of any form or description including chalk sticks (other than limestone), chalk powder, whiting and calcite.
11. Cathode-ray tubes used in televisions and commonly known as picture tubes.
12. Cement.
13. Cigarette case and lighter.
14. Chassis of all types of vehicle referred to in Serial No. 79.
15. Coffee and chicory in whole or powdered form including instant coffee.
16. Coir rope.

(Section 9.)

Serial	Description of goods
(1)	(2)
17.	Compact disc.
18.	Computers including central processing units and peripheral devices and spare parts, accessories and components thereof.
19.	Crockery of all varieties and descriptions manufactured from porcelain, glazed earthenware, glass, melamine or plastic.
20.	Cured and frozen meat and fish when sold in sealed container including sealed polythene jar, pouch or packet.
21.	Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient.
22.	Domestic and commercial electrical appliances of all varieties and descriptions except those specified elsewhere in this Schedule or in any other Schedule.
23.	Drinking water when sold in sealed container or bottle including sealed polythene bottle, pouch or packet.
24.	(i) Drugs and medicines excluding condom (a contraceptive device), cinchona alkaloids and their salts and chloroquine phosphate. (ii) Surgical dressings.
25.	Dry cells and dry-cell batteries, and zinc calot and electrodes used as components of dry cells and dry-cell batteries.
26.	Dry or preserved fruit, that is to say, any fruit or edible part of fruit that has undergone full or partial dehydration or any other preservig process, including almond, <i>khasta badam</i> , pistachionut, <i>chilgoza</i> or <i>neoza</i> , apricot, <i>alubukhra</i> , fig, cashew-nut (including salted cashew-nut), walnut, raisin (locally known as <i>kismis</i> or <i>monacca</i> ) and date (locally known as <i>khejur</i> , <i>zahedi</i> or <i>sohera</i> ), but excluding any fruit which is oilseed as referred to in section 14 of the Central Sales Tax Act, 1956.
27.	Fax machines and spare parts, accessories and components thereof.
28.	Fertilizer.
29.	Films of all varieties and descriptions except cinematographic, photographic and x-ray films.
30.	Fireworks.
31.	Fluorescent tubes and vapour lamps including halogen lamps of all varieties and descriptions and other fittings except incandescent bulbs.

74 of 1956.

(Section 9.)

Serial	Description of goods
(1)	(2)
32.	Fork lift trucks, wheel loaders and pay loaders.
33.	Franking machines and address-printing machines and spare parts, accessories and components thereof.
34.	Furniture, almirahs, and safes, made wholly or principally of aluminium, stainless steel, iron and steel or wood, including upholstered furniture.
35.	Gramophone and components thereof and record. <i>Explanation.</i> —This item shall not include amplifier and loud-speaker and spare parts and accessories thereof sold as such separately.
36.	(i) Granite, lime, limestone, marble, dolomite and gypsum of all forms and descriptions. (ii) Articles, including floor and wall tiles, of granite, limestone, marble, dolomite and polyvinyl chloride (P.V.C.).
37.	Groundnut oil, soyabean oil, sunflower oil, <i>seasamum</i> or <i>til</i> oil, rice-bran oil and vegetable oil.
38.	Hair oil. <i>Explanation.</i> —Hair oil shall mean any oil which is sold in packed container to be used as hair oil or any kind of oil which has been subjected to processing for being used as hair oil, and shall include coconut oil, whether perfumed or not.
39.	Ice and ice-cream of all varieties including ice-candy.
40.	Incense sticks, locally known as <i>dhupkathi</i> , <i>dhupbati</i> or <i>agarbati</i> including semi-finished sticks thereof.
41.	Insecticide, pesticide, germicide, fungicide and herbicide (including weedicide), other than bleaching powder.
42.	Laminated board or sheet of all varieties and descriptions including copper-clad board or sheet.
43.	Liquid product of cellulose, commonly known as L.P.C., and liquid product of earthenwaste, commonly known as L.P.E., generally for use as fuel.
44.	Linoleum.
45.	Liquified Petroleum Gas.
46.	Lozenge of all varieties including any item of lozenge made or processed in pan or cooker, hard-boiled sugar confectionery, toffee, caramel, chocolate, chocolate bar, whether with any brand name, such as cadbury's chocolate, Sathe's chocolate or Amul chocolate, or not; and gelatine product known as cough lozenge or jujube, and sweet gum such as chewing gum.

(Section 9.)

Serial No.	Description of goods
(1)	(2)
47.	Lubricants, lubricating oil, engine oil, brake oil and grease.
48.	Magnesium carbonate.
49.	Matches of all kinds.
50.	Noodle, vermicelli and macaroni including spaghetti.
51.	Paints of all kinds including acrylic and plastic emulsion paints, lacquers, distempers, cement colours or paints, enamels, liquid paints, stiff paste paints and powder paints, whether ready for use or not.
52.	Paper and processed paper of all varieties including carbon paper but excluding newsprint.
53.	Paper board, straw board, card board, mill board, hard or soft board including fibre sheet, batton board, leather board, insulating board and particle board.
54.	Perfumes, depilatories, cosmetics, toilet articles and preparations (whether medicated or not) including hair cream, hair dye, hair tonic, hair conditioner and hair lotion, tooth brush, tooth paste (whether medicated or not), tooth-powder (whether medicated or not) and other dentifrices, mouth washes and deodorants but excluding those enumerated in any other entry.
55.	Perambulator including push chair for babies, and spare parts, accessories and components thereof.
56.	Plastic granules and plastic powders.
57.	(i) Powdered or condensed milk.
	(ii) Food drinks and health drinks of all varieties other than powdered or condensed milk.
58.	Power tillers.
59.	Pressure cooker and pressure pan.
60.	(i) Processed food, commonly known as instant food, that is to say, pre-cooked food ready to eat without any further cooking or processing except heating, cooling or adding water, when sold in sealed container or air-tight package under various trade names, brand names or descriptions whatsoever, but excluding—
	(a) sweetmeat, curd, <i>chanachur</i> , <i>dalmut</i> , fried potato chips and salted peanuts, whether or not sold in sealed container or air-tight package;
	(b) any other goods specified in any serial of this Schedule or in any other Schedule.

(Section 9.)

Serial No.	Description of goods
(1)	(2)
	(ii) Weaning food sold under various trade names or descriptions such as Cerelac milk cereal, Nastum baby cereal, Farex or any other name or description whatsoever.
61.	Refined, bleached and deodorised palm oil, including refined, fractionated and otherwise processed palm oil such as <i>palmolene</i> .
62.	(i) Radio, radio-gramophone, transistor radio, tape recorder, tape player (including any combination of two or more of such goods);
	(ii) Dictaphone, electromagnetic recording tape (excluding cassette tape, whether recorded or not).
63.	Refrigerator.
64.	Shaving set, safety razor, razor blade, razor cartridge and shaving brush.
65.	Ship liable to be registered under the Merchants Shipping Act, 1958, all types of tugs, floating docks, floating cranes, dredgers and barges.
66.	Shoe polish including shoe wax, cream and whitener.
67.	Soap, which expression shall mean—
	(a) toilet soap,
	(b) washing soap,
	(c) tablet soap,
	(d) shaving soap,
	(e) medicated soap,
	(f) soft soap,
	(g) liquid soap,
	(h) soap chip or flake,
	(i) powdered soap, or
	(j) soap of any other description whatsoever, whether or not similar in kind to those mentioned in items (a) to (i), but shall not include jute batching emulsifier.
68.	Sound transmitting or wireless reception equipment, instrument and apparatus and any combination thereof including amplifier and loud-speaker but excluding any item separately specified in this Schedule or in any other Schedule.



(Section 9.)

Serial No.	Description of goods
(1)	(2)
69.	Spices, namely,— <ul style="list-style-type: none"> <li>(a) black and white pepper commonly known as <i>golmarich</i> in whole form;</li> <li>(b) black and white pepper commonly known as <i>golmarich</i> in broken, ground or powdered or any other form (other than whole form) or of any description whatsoever;</li> <li>(c) cinnamon or cassia locally known as <i>daruchini</i> of any form or description whatsoever;</li> <li>(d) cloves locally known as <i>labanga</i> of any form or description whatsoever;</li> <li>(e) turmeric locally known as <i>haridra</i> or <i>halud</i> in whole form;</li> <li>(f) turmeric locally known as <i>haridra</i> or <i>halud</i> in broken, ground or powdered or any other form (other than whole form) or of any description whatsoever.</li> </ul>
70.	Soft drink powder, tablet, crystal or concentrate in liquid form from which non-alcoholic beverage is prepared by adding any potable liquid.
71.	Tape deck mechanism.
72.	Teleprinter and auxiliary machine, and spare parts, accessories and components thereof.
73.	Television set and television monitor.
74.	Tile used for roofing.
75.	Tractors.
76.	Tyres and tubes and flaps of tyres and tubes other than those for bicycles, cycle rickshaws, perambulators and wheel-chairs.
77.	<i>Vanaspati</i> , also known as vegetable <i>ghee</i> , and sold under various trade names and descriptions, such as, Dalda, Rasoi, Kusum, Balloon, Pratap, Rath, Prasad, Telephone or any other name or description whatsoever.
78.	Varnishes, vegetable paint removers and stainers of all kinds.

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*(Section 9.)*

Serial No.	Description of goods
(1)	(2)
79.	Vehicles of all types driven or operated by petrol, diesel or electrical energy except those specified elsewhere in this Schedule or in any other Schedule.
80.	Video cassette recorder and video cassette player.
81.	Voltage stabilizer, voltage regulator and voltage controller of all types and descriptions.
82.	Wares of all varieties and descriptions, other than pressure cooker and pressure pan made mainly or solely from aluminium.
83.	Washing machine.
84.	Washing synthetic detergents in any form.
85.	Weighing scales and weighing machines of all varieties including machines for filling and weighing of liquid in a container.
86.	Yarn, that is to say,— (i) all non-cotton yarn, other than coir yarn and pure silk yarn; (ii) coir yarn.
87.	Yeast.

PART B

1. Furnace oil.
2. Kerosene oil.
3. Motor spirit having a flashing point below 24.4 degree celsius, required for use as fuel in aircraft.
4. Motor spirit, having a flashing point at or above 24.4 degree celsius required for use as fuel in aircraft.
5. Motor spirit, other than motor spirit referred to in items 3 and 4, having a flashing point at or above 24.4 degree celsius.
6. Motor spirit of any other kind.”;

(Section 9.)

(21) for Schedule V, the following Schedule shall be substituted:—

“SCHEDULE V

[See section 17(1)(d).]

**Goods on sale of which tax is leviable at the rate of seven per centum.**

Serial No.	Description of goods
(1)	(2)
	1. Cast iron casting.
	2. Clocks, time-pieces and watches of all types and parts thereof.
	3. Machineries required in the manufacture of tea.
	4. Spectacles.
	5. Tea.
	6. Umbrella and spare parts and components thereof.”

(22) Schedule VI shall be renumbered as Schedule X, and before Schedule X as so renumbered, the following Schedules shall be inserted:—

“SCHEDULE VI

[See section 17(1)(e).]

**Goods on sale of which tax is leviable at the rate of five per centum.**

Serial No.	Description of goods
(1)	(2)
	1. Bicycles and spare parts, accessories and components thereof.
	2. Footwears of all descriptions, when sold at a price not exceeding five hundred rupees per pair.
	3. Ready-made garments (other than hosiery goods made exclusively of cotton and garments made of <i>khaddar</i> or <i>khadi</i> ), sold at a price not exceeding five hundred rupees for each piece of garment.

SCHEDULE VII

[See section 17(1)(f).]

**Goods on sale of which tax is leviable at the rate of four per centum.**

Serial No.	Description of goods
(1)	(2)
	1. Goods referred to in section 14 of the Central Sales Tax Act, 1956, excluding those specified in any other Schedule.
	2. Jute goods.
	3. Raw cinematographic films.

74 of 1956.

III of 1995.]

(Section 9.)

SCHEDULE VIII

[See section 17(1)(g).]

**Goods on sale of which tax is leviable at the rate fixed in column (3), against the corresponding entry of such goods in column (2) of this Schedule.**

Serial No.	Description of goods	Rate of tax (per centum)
(1)	(2)	(3)
1.	Gas mantle	Three
2.	Hosiery goods (other than hosiery goods made exclusively of cotton and woollen hosiery goods).	Three
3.	Mustard oil, rape oil and mixture of mustard oil and rape oil.	Three
4.	Rice	Three
5.	Wheat	Three
6.	Precious stones including pearls—real, artificial or cultured.	Two
7.	Gold	Two
8.	Silver	Two
9.	Gold and silver ornaments, whether set with stone or other materials or not, including gold and silver filigree.	Two
10.	Gold and silver utensils.	Two

SCHEDULE IX

[See section 17(1)(h).]

**Goods on sale of which tax is leviable at the general rate of twelve per centum.**

Serial No.	Description of goods
(1)	(2)
1.	Cinematographic equipments including cameras, projectors and sound-recording and reproducing equipments, and spare parts, accessories and components thereof; lenses, films and parts and accessories required for use therewith, excluding raw cinematographic films.
2.	Photographic and other cameras and enlargers, and spare parts, accessories and components thereof; lenses, films and plates, paper and cloth, and other parts and accessories required for use therewith.
3.	All other goods not specified in Schedule I, Schedule II, Schedule III, Schedule IV, Schedule V, Schedule VI, Schedule VII, Schedule VIII or in this Schedule.”

*(Sections 10, 11.)*

Repeal of  
West Ben.  
Act XX of  
1962.

**10.** (1) The West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, shall stand repealed with effect from the 1st day of April, 1995.

(2) Notwithstanding such repeal, anything done or any action taken (including any order made, proceeding commenced or obligation or liability incurred) under the said Act prior to the commencement of this section shall be valid and effective and any proceeding for the levy, collection, assessment or enforcement of tax or imposition of penalty that may have become payable, or any refund that may have arisen therefrom, before the commencement of this section shall be commenced or continued or enforced by the authorities prescribed by or under the said Act so to do, as if the provisions of this section have not come into force.

Repeal of  
West Ben.  
Act V of  
1972.

**11.** (1) The Taxes on Entry of Goods into Cacutta Metropolitan Area Act, 1972, shall stand repealed with effect from the 1st day of April, 1995.

(2) Notwithstanding such repeal, anything done or any action taken (including any order made, proceeding commenced or obligation or liability incurred) under the said Act prior to the commencement of this section shall be valid and effective and any proceeding for the levy, collection, assessment or enforcement of tax or imposition of penalty that may have become payable, or any refund that may have arisen therefrom, before the commencement of this section shall be commenced or continued or enforced by the authorities prescribed by or under the said Act so to do, as if the provisions of this section have not come into force.