

**GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT**

Legislative

West Bengal Act X of 1996

THE WEST BENGAL FINANCE ACT, 1996.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 9th July, 1996.]

[9th July, 1996.]

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Primary Education Act, 1973, the West Bengal Rural Employment and Production Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Luxury Tax Act, 1994 and the West Bengal Sales Tax Act, 1994.

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Primary Education Act, 1973, the West Bengal Rural Employment and Production Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Luxury Tax Act, 1994 and the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Forty-seventh 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, 1996.

(2) It shall come into force on such date, or shall be deemed to have come into force on such date not earlier than the first day of May, 1995, 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.

(Sections 2, 3.)

Application
of Act 2 of
1899.

2. (1) The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided.

Amendment
of Schedule
1A.

(2) In Schedule 1A to the principal Act, for article 23, the following article shall be substituted:—

“23. Conveyance [as defined by section 2(10)], five per centum
not being a transfer charged or exempted under the market
No. 62. values.

Exemptions.

(a) Assignment of copyright by entry made under the Copyright
Act, 1957, section 18.

14 of 1957.

(b) Co-partnership Deed. *See* partnership (No. 46).”

Amendment
of Ben. Act
X of 1935.

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

(1) for section 3A, the following section shall be substituted:—

‘Assessment of
electricity duty
payable by a
licensee or a
person required
to furnish return
under section 6.

3A. (1) If no return in respect of any period
is submitted by a licensee or a person required
to submit return under section 6 or if the
return submitted by such licensee or person
appears to the authority prescribed by rules
under this Act to be incorrect or incomplete,
such authority shall, after giving such licensee or person, as
the case may be, a reasonable opportunity of being heard,
proceed in such manner as may be prescribed to assess to
the best of his judgment the amount of electricity duty
payable under this Act by such licensee or person.

(2) The amount of electricity duty assessed under sub-
section (1) for a period, less the sum, if any, already paid in
respect of the said period, shall be paid by the licensee or the
person by such date as may be specified in a notice issued by
the authority in this behalf, and the date to be so specified
shall be ordinarily not less than thirty days from the date of
service of such notice.

(3) No assessment under this section shall be made—

(a) after the expiry of four years, from the end of the
year comprising the period or periods in respect
of which the assessment is made, or

(b) after the 31st day of December, 1998, whichever
is later.

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(Section 3.)

Explanation.—For the purpose of this section, “year” means the year commencing on the first day of April and ending on the last day of March.”;

- (2) after section 7C, the following section shall be inserted:—

“Revision by
Appellate and
Revisional
Board.

7D. (1) Any licensee or person objecting to an order passed under section 7C may apply for revision of such order to the West Bengal Commercial Taxes Appellate and Revisional Board constituted under section 6 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the Appellate and Revisional Board) within sixty days of the date on which such order is communicated to him or within such further period as may be allowed by the Appellate and Revisional Board for reasons shown to its satisfaction.

West Ben.
Act XLIX of
1994.

(2) The provisions of section 6 referred to in sub-section (1) and the rules and the regulations made thereunder shall apply *mutatis mutandis* in the matter of submission of application for revision made under this section and disposal thereof.”;

- (3) in section 8,—

(a) after the words “electricity duty”, the words “or interest” shall be inserted;

(b) after clause (b), the following clause shall be inserted:—

“(c) in the case of interest, from the licensee liable to pay such interest under section 5A.”;

- (4) after section 8, the following section shall be inserted:—

“Special mode of
recovery.

8A. (1) Notwithstanding any proceeding being initiated under section 8 for recovery of any amount of electricity duty, the authority prescribed under section 3A (hereinafter referred to as the said authority) may, at any time or from time to time, by notice in the prescribed form, require any person from whom money is due or may become due to a defaulter or any person who holds or may subsequently hold money for, or on account of, such defaulter, to deposit into a Government Treasury or the Reserve Bank of India under the appropriate head of account, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (not being before the money

(Section 3.)

becomes due or is held), so much of the money as is sufficient to pay the amount due from such defaulter in respect of the arrears of such electricity duty and interest, if any, or the whole of the money when such money is equal to or less than that amount.

(2) A notice under this section may be issued to any person who holds or may subsequently hold any money for, or on account of, the defaulter jointly with any other person, and for the purposes of this section, the shares of the joint-holders in such account shall be presumed, until the contrary is proved, to be equal.

(3) A copy of the notice shall be forwarded to the defaulter at his last address known to the said authority and, in the case of a joint account, to all the joint-holders at their last addresses known to the said authority.

(4) Save as otherwise provided in this section, every person to whom a notice is issued under this section shall be bound to comply with such notice, and, in particular, where any such notice is issued to a post office, banking company or insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary.

(5) Any claim respecting any money, which is due or to become due or is being held or may subsequently be held and in relation to which a notice under this section has been issued, arising after the date of such notice, shall be void as against any demand contained in such notice.

(6) Where a person to whom a notice sent under this section proves to the satisfaction of the said authority that the sum demanded or any part thereof is not due to the defaulter or that he does not hold any money for, or on account of, the defaulter or that the money demanded or any part thereof is not likely to be due to the defaulter or be held for, or on account of, the defaulter, then, nothing contained in this section shall be deemed to require such person to deposit any such sum or part thereof, as the case may be.

(7) The said authority may, at any time or from time to time, amend or revoke any notice issued under this section or extend the time for making any payment in pursuance of such notice.

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(Section 4.)

(8) The Government Treasury or the Reserve Bank of India shall grant a receipt for any amount paid in compliance with a notice issued under this section, and the person so paying the amount shall be fully discharged from his liability to the defaulter to the extent of the amount so paid.

(9) Any person discharging any liability to the defaulter after receipt of a notice under this section shall be personally liable to the said authority to the extent of his own liability to the defaulter so discharged or to the extent of the liability of such defaulter any amount due under this Act, whichever is less.

(10) If the person to whom a notice under this section is sent fails to make payment in pursuance thereof, he shall be deemed to be a defaulter in respect of the amount specified in the notice, and further proceedings may be taken against him for the recovery of the amount as if it were an arrear due from him, and the notice shall have the same effect as attachment of a debt.

(11) The said authority may apply to the court in whose custody there is money belonging to the defaulter for payment to him of the entire amount of such money or, if it is more than the amount of electricity duty or interest due, an amount sufficient to discharge the liability of the amount of electricity duty or interest:

Provided that any dues exempt from attachment in execution of a decree of a Civil Court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any payment required to be made under this section.

Explanation.—For the purposes of this section, “defaulter” means a licensee or a person who fails to make full payment of the amount of electricity duty due from him on assessment under section 3A or the amount of interest due from a licensee on determination under section 5A.’.

4. In the Bengal Agricultural Income-tax Act, 1944,—

(1) in section 7,—

(a) sub-section (1) of section 7 shall be renumbered as section 7;

(b) sub-section (2) shall be omitted;

Amendment
of Ben. Act
IV of 1944.

5 of 1908.

(Sections 5-7.)

(2) in the Schedule, for paragraph B, the following paragraph shall be substituted:—

“B. In the case of every domestic company, firm or other association of persons—

on the whole of the total
agricultural income.

Rate of tax

50 paise in the rupee.”.

Amendment
of West Ben.
Act XLIII of
1973.

5. In the West Bengal Primary Education Act, 1973, in section 78, in sub-section (2), in clause (b), for the words “five *per centum*” the words “seven *per centum*” shall be substituted.

Amendment
of West Ben.
Act XIV of
1976.

6. In the West Bengal Rural Employment and Production Act, 1976, in section 4, in sub-section (2), in clause (b), for the words “thirty-five *per centum*”, the words “thirty-eight *per centum*” shall be substituted.

Amendment
of West Ben.
Act VI of
1979.

7. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979,—

(1) in section 5,—

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

“(4) (a) Every employer required to obtain a certificate of registration shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such enquiry as may be necessary, within thirty days of the receipt of the application, grant him such certificate, if the application is in order.

(b) Every person referred to in sub-section (2) or sub-section (3) shall, within ninety days of his becoming liable to pay tax, pay into the Government Treasury or the Reserve Bank of India, Calcutta, the tax payable by him under this Act and apply for a certificate of enrolment to the prescribed authority in the prescribed form along with a receipted copy of the challan as a proof of payment of such tax.

(c) The prescribed authority, within thirty days of the receipt of the application referred to in clause (b), shall, grant the person a certificate of enrolment in the prescribed manner.

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(Section 7.)

- (d) The prescribed authority may from time to time amend any certificate of registration or a certificate of enrolment in the prescribed manner when a registered employer or enrolled person applies to the prescribed authority in the prescribed form for such amendment.”;
- (2) to section 8, the following proviso shall be added:—
 “Provided that the enrolled person, who has made payment of tax according to clause (b) of sub-section (4) of section 5 in respect of any year, shall not make any payment of tax under this section for such year if the rate of tax at which such tax was payable for such year remains unchanged.”;
- (3) in the Schedule,—

- (1) for the entries in column 2, and column 3 against serial No. 1, the following entries in column 2 and column 3 shall be substituted:—

“Salary and wage earners. Such persons whose monthly salaries or wages are—

- | | |
|--|---------------------|
| (i) Rs. 1250 or less | NIL |
| (ii) Rs. 1251 or more, but less than Rs. 1501 | Rs. 12 per month. |
| (iii) Rs. 1501 or more, but less than Rs. 2001 | Rs. 18 per month. |
| (iv) Rs. 2001 or more, but less than Rs. 3001 | Rs. 25 per month. |
| (v) Rs. 3001 or more, but less than Rs. 5001 | Rs. 30 per month. |
| (vi) Rs. 5001 or more, but less than Rs. 8001 | Rs. 40 per month. |
| (vii) Rs. 8001 and above | Rs. 75 per month.”; |
- (2) for the entries in column 2, after the words “Where the annual gross income of the persons mentioned above is—”, in the said column, and the corresponding entries in column 3, against serial No. 2, the following entries in column 2 and column 3 shall be substituted:—

- | | |
|--|----------------------|
| “(i) Rs. 15000 or less | NIL |
| (ii) Rs. 15001 or more, but less than Rs. 18001 | Rs. 144 per annum. |
| (iii) Rs. 18001 or more, but less than Rs. 24001 | Rs. 216 per annum. |
| (iv) Rs. 24001 or more, but less than Rs. 36001 | Rs. 300 per annum. |
| (v) Rs. 36001 or more, but less than Rs. 60001 | Rs. 360 per annum. |
| (vi) Rs. 60001 or more, but less than Rs. 96001 | Rs. 480 per annum. |
| (vii) Rs. 96001 and above | Rs. 900 per annum.”; |

- (3) for the entries in column 2, after the words “Where the annual gross income of the persons mentioned above is—”, in the said column, and the corresponding entries in column 3, against serial No. 3, the following entries in column 2 and column 3 shall be substituted:—

- | | |
|--|----------------------|
| “(i) Rs. 15000 or less | NIL |
| (ii) Rs. 15001 or more, but less than Rs. 18001 | Rs. 144 per annum. |
| (iii) Rs. 18001 or more, but less than Rs. 24001 | Rs. 216 per annum. |
| (iv) Rs. 24001 or more, but less than Rs. 36001 | Rs. 300 per annum. |
| (v) Rs. 36001 or more, but less than Rs. 60001 | Rs. 360 per annum. |
| (vi) Rs. 60001 or more, but less than Rs. 96001 | Rs. 480 per annum. |
| (vii) Rs. 96001 and above | Rs. 900 per annum.”. |

(Sections 8, 9.)

Amendment
of West Ben.
Act XV of
1994.

8. In the West Bengal Luxury Tax Act, 1994, in the Schedule, after serial No. 5 and the entry relating thereto, the following serial No. and entry relating thereto shall be inserted:—

“6. Mill-made textile fabrics priced at Rs. 1,000 or more per metre.”.

Amendment
of West Ben.
Act XLIX of
1994.

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

(1) in section 2, clause (12) shall be omitted;

(2) in section 9, in sub-section (3),—

(a) in clause (a), for the figures “20,000”, the figures “30,000” shall be substituted;

(b) in clause (c), for the figures “50,000”, the figures “1,00,000” shall be substituted;

(c) in clause (e), for the figures “2,00,000”, the figures “5,00,000” shall be substituted;

(3) in section 16, for the proviso, the following provisos shall be substituted:—

“Provided that there shall not be any levy of surcharge on tax payable by a dealer under clause (a), clause (b), and clause (c), of sub-section (2) of section 17:

Provided further 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 specified in section 15 of that Act.”;

74 of 1956.

(4) in section 17,—

(a) in sub-section (1),—

(i) for the word, figure and brackets “sub-section (2),”, the words, figures, letter and brackets “sub-section (2) or sub-section (2A), as the case may be,” shall be substituted;

(ii) after clause (g), the following clause shall be inserted:—

“(gg) at the rate fixed in column (3), against the corresponding entry of goods in column (2), of Schedule VIIIA on such part of his taxable turnover of sales as represents sales of any such goods;”;

(b) in sub-section (2),—

(i) in clause (a), in sub-clause (ii), for item (J), the following item shall be substituted:—

“(J) goods specified in Schedule VIIIA,”;

(ii) clause (i) shall be omitted;

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(Section 9.)

- (iii) in the first proviso, for the words, letter and brackets "the provisions of clause (a)", the words, letters, figure and brackets " , except such sales referred to in sub-clause (i) of clause (a) as may be prescribed, the provisions of clause (a)" shall be substituted;
- (iv) in the second proviso, for the words, letter and brackets "the provisions of clause (b)", the words, letters, figure and brackets " , except such sales referred to in sub-clause (i) of clause (b) as may be prescribed, the provisions of clause (b)" shall be substituted;
- (v) the third proviso shall be omitted;
- (c) after sub-section (2), the following sub-section shall be inserted:—

"(2A) Notwithstanding the rate of tax fixed under clause (gg) of sub-section (1), in column (3), against the corresponding entry of goods in column (2), of Schedule VIIIA, the tax payable by a dealer shall be levied on such part of his taxable turnover of sales as represents sales of such goods, other than those referred to in sub-clause (c) of clause (30) of section 2, at the rate of tax fixed in column (4), against the corresponding entry of goods in column (2), of the said Schedule, 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 in such Schedule 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.";
- (5) section 19 shall be omitted;
- (6) in section 26,—
 - (a) sub-section (3) shall be omitted;
 - (b) sub-section (4) shall be omitted;

(Section 9.)

- (7) in section 27, in sub-section (1), for the words "ten thousand", the words "twenty-five thousand" shall be substituted;
- (8) in section 31,—
 - (a) in sub-section (1), for the words "two *per centum*", the words "three *per centum*" shall be substituted;
 - (b) in sub-section (2), for the words "two *per centum*", the words "three *per centum*" shall be substituted;
- (9) in section 32, in sub-section (1), for the words "two *per centum*", the words "three *per centum*" shall be substituted;
- (10) in section 34, for the words "two *per centum*", the words "three *per centum*" shall be substituted;
- (11) in section 40,—
 - (a) for the second proviso to sub-section (1), the following proviso shall be substituted:—

"Provided further that the period prescribed in this sub-section and sub-section (2), may, subject to such conditions and restrictions as may be prescribed,—

 - (i) be extended by two years in the case of such industrial units as may be prescribed, where investment in fixed capital assets exceeds one hundred crore rupees, or
 - (ii) be extended by such period, not exceeding one year, in the case of such industrial units, as may be prescribed, where pollution abatement measures are adopted.";
 - (b) in sub-section (2), the words, figure and brackets "or eleven years in the case of the industrial units referred to in the second proviso to sub-section (1)," shall be omitted;
 - (c) to sub-section (3), the following proviso shall be added:—

"Provided that the amount eligible for deferment of payment of tax in the case of industrial units which have adopted pollution abatement measures, may be enhanced to such extent and subject to such restrictions and conditions as may be prescribed.";
 - (d) in sub-section (8), for the words "two *per centum*", the words "three *per centum*" shall be substituted;
 - (e) in the *Explanation*, in clause (d),—
 - (i) in sub-clause (i), after the words "productive equipment," the words "or pollution control equipments," shall be inserted;
 - (ii) in sub-clause (ii), after the words "productive equipment," the words "or pollution control equipments," shall be inserted;

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(Section 9.)

- (12) in section 41, in sub-section (1), for the third proviso, the following provisos shall be substituted:—

“Provided also that the period prescribed under the first proviso may, subject to such conditions and restrictions as may be prescribed,—

- (i) be extended by two years in the case of such industrial units as may be prescribed, where investment in fixed capital assets exceeds one hundred crore rupees, or
- (ii) be extended by such period, not exceeding one year, in the case of such industrial units, as may be prescribed, where pollution abatement measures are adopted:

Provided also that the amount eligible for remission of tax in the case of industrial units which have adopted pollution abatement measures, may be enhanced to such extent and subject to such restrictions and conditions as may be prescribed.”;

- (13) in the *Explanation* to section 42, after the words “productive equipments”, wherever they occur, the words “and pollution control equipments” shall be inserted;

- (14) in the *Explanation* to section 43, after the words “productive equipments” in the two places where they occur, the words “and pollution control equipments” shall be inserted;

- (15) in section 52, in sub-section (10), for the words “two *per centum*”, the words “three *per centum*” shall be substituted;

- (16) in section 66, after the words “accounts, registers or documents of the dealer”, wherever they occur, the words “including computerised or electronic accounts maintained on any computers or electronic media” shall be inserted;

- (17) in section 96,—

- (a) in the marginal note, for the words “by transporter,”, the words “by dealer, transporter,” shall be substituted;
- (b) after the words “every person”, the words “dealing in,” shall be inserted;

- (18) after section 98, the following section shall be inserted:—

“Information to be furnished by dealers in respect of transfer of goods otherwise than by way of sale.

98A. If, in the opinion of the State Government, it is necessary to obtain information relating to transfer of goods otherwise than by way of sale in West Bengal, it may, by notification, call upon dealers or such class or classes of dealers as may be specified in the notification to furnish such information relating to such goods, in such manner, at such intervals, for such period and to such authority, as may be specified in the notification.”;

(Section 9.)

(19) In Schedule I,—

- (a) after serial No. 4 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be inserted in column (1) and column (2) respectively:—

“4A. Biscuit other than biscuit manufactured, made or processed in a factory as defined in the Factories Act, 1948.”;

63 of 1948.

- (b) for serial No. 22 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto in column (1) and column (2) shall be substituted:—

“22. Contraceptive device and contraceptive articles of any name and description, such as condom, contraceptive pill, contraceptive jelly and the like.”;

- (c) after serial No. 24 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—

“24A. Cervical spinal collar, brace and orthose, hand splint and fracture brace.”;

- (d) after serial No. 28 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—

“28A. Colostomy or dialysis bag.”;

- (e) against serial No. 43 in column (1), in the entry relating thereto in column (2), after the words “kerosene lamp”, the words “and accessories and components thereof” shall be inserted;

- (f) after serial No. 49 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—

“49A. Life-saving diving equipments.”;

(20) in Schedule II,—

- (a) against serial No. 3 in column (1), in the entry in column (2), after the word “descriptions”, the words “, but excluding coir carpets and jute carpets” shall be inserted;

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- (b) against serial No. 6 in column (1), the entry relating thereto in column (2) shall be omitted;
- (c) against serial No. 13 in column (1), the entry relating thereto in column (2) shall be omitted;
- (21) in Schedule III,—
 - (a) serial No. 4A in column (1) and the entry relating thereto in column (2) shall be omitted;
 - (b) against serial No. 13 in column (1) and the entry relating thereto in column (2) shall be omitted;
 - (c) against serial No. 14 in column (1) and the entry relating thereto in column (2) shall be omitted;
 - (d) after serial No. 14 in column (1) and the entry relating thereto in column (2), the following serial Nos. in column (1) and entries relating thereto in column (2) shall be inserted:—
 - “15. Fancy leather goods, that is to say, brief-case, attache-case, ornamented vanity-bag and hand-bag made of leather.
 - 16. Vacuum cleaner”;
- (22) in Schedule IV,—
 - (a) for the entry in column (2) against serial No. 7 in column (1), the following entry shall be substituted:—
 - “7. Biscuits of all varieties, except those specified in any other Schedule.”;
 - (b) for item (i) and the entry relating thereto in column (2) against serial No. 24 in column (1), the following item and entry relating thereto in column (2) shall be substituted:—
 - “(i) Drugs and medicines except those included in the goods specified elsewhere in this Schedule or in any other Schedule.”;
 - (c) after serial No. 26 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—
 - “26A. Electric fan, exhaust fan and air circulator.”;
 - (d) against serial No. 34 in column (1), the entry relating thereto in column (2) shall be omitted;

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- (e) for serial No. 37 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be substituted:—

“37. Groundnut oil, soyabean oil, sunflower oil, *sesamum* or *til* oil, rice bran oil and any other vegetable oil, but excluding those vegetable oils included in the goods specified elsewhere in this Schedule or in any other Schedule.”;
- (f) against serial No. 39 in column (1), in the entry in column (2), after the words “including ice-candy”, the words “and frozen dessert” shall be inserted;
- (g) serial No. 51 in column (1) and the entry relating thereto in column (2) shall be omitted;
- (h) after serial No. 55 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be inserted in column (1) and column (2) respectively:—

“55A. Plant growth promoters and plant nutrients.”;
- (i) against serial No. 78 in column (1), the entry relating thereto in column (2) shall be omitted;
- (j) after serial No. 81 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be inserted in column (1) and column (2) respectively:—

“81A. Vacuum flasks of all kinds and descriptions including refills for such flasks and other thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, urns and receptacles to keep food or beverage or other articles, hot or cold, and components and accessories thereof”;
- (23) in Schedule V, against serial No. 2 in column (1), the entry relating thereto in column (2) shall be omitted;
- (24) in Schedule VI,—
 - (a) in serial No. 2 in column (1), in the entry relating thereto in column (2), after the words “*Hawai Chappal*,”, the words “*chappals* and sandals made of polyvinyl chloride (P.V.C.) or plastic,” shall be inserted;

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- (b) after serial No. 3 in column (1) and the entry relating thereto in column (2), the following serial Nos. in column (1) and entries relating thereto in column (2) shall be inserted:—

“4. Chemicals including naphtha, caustic soda, paraffin, dyes, hydrogen peroxide, industrial gas and solvent oils, but excluding those specified in this Schedule or in any other Schedule.

5. Bamboo and cane.

6. Dolomite.

7. Limestone.

8. Calculator.

9. Gymnasium apparatus and sports goods except those specified in any other Schedule.”;

- (25) in Schedule VII,—

- (a) in serial No. 2 in column (1), in the entry relating thereto in column (2), after the words “Jute goods”, the words “except those specified in this Schedule or in any other Schedule” shall be inserted;

- (b) after serial No. 4 in column (1) and the entry relating thereto in column (2), the following serial Nos. and entries relating thereto shall be inserted in column (1) and column (2) respectively:—

“5. Articles made of coir except those specified in this Schedule or in any other Schedule.

6. Coir carpet and jute carpet.

7. Pollution control equipments.”;

- (26) in Schedule VIII,—

- (a) in serial No. 12 in column (1), in the entry relating thereto in column (2), after the words “*Hawai Chappal*”, the words, “*chappals* and sandals made of polyvinyl chloride (P.V.C.) or plastic” shall be inserted;

- (b) after serial No. 18 in column (1) and the entry relating thereto in column (2) and column 3, the following serial Nos. and entries relating thereto shall be inserted in column (1), column (2) and column (3) respectively:—

“19. Toys other than toys, whether electronic or not, specified in any other Schedule.

20. Printed materials.

Ten
Ten.”;

(Section 9.)

- (27) after Schedule VIII, the following Schedule shall be inserted:—

“SCHEDULE VIIIA

[See section 17(1)(gg) and section 17(2A).]

Goods on sale of which tax is leviable at the rate fixed in column (3), or in column (4) when provisions of section 17(2A) apply, against the corresponding entry of such goods in column (2), of this Schedule

| Serial No. | Description of goods | Rates of tax (per centum) [See section 17(1)(gg)] | Rate of tax (per centum) [See section 17(2A)] |
|------------|--|---|---|
| (1) | (2) | (3) | (4) |
| 1. | Clocks, time-pieces and watches of all types and parts thereof. | Seven | Two |
| 2. | Furniture, almirahs, and safes, made wholly or principally of aluminium, stainless steel, iron and steel. | Fifteen | Four |
| 3. | Paints or 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. | Twelve | Three |
| 4. | Varnishes, vegetable paint removers and stainers of all kind. | Twelve | Three”; |

- (28) in Schedule X,—

- in rule 5, in clause (a), for the words “two per centum”, the words “three per centum” shall be substituted;
- in rule 60, in sub-rule (1), in column (a), for the words “twenty-four per centum”, the words “thirty-six per centum” shall be substituted;
- in rule 64, for the words “twenty-four per centum”, the words “thirty-six per centum per annum” shall be substituted;
- in rule 69, in sub-rule (3), for the words “twenty-four per centum”, the words “thirty-six per centum” shall be substituted.