

**GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT**

Legislative

West Bengal Act V of 1997

THE WEST BENGAL FINANCE ACT, 1997.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,
Extraordinary, of the 1st April, 1997.]

[1st April, 1997.]

An Act to to amend the Bengal Excise Act, 1909, the Bengal Amusements Tax Act, 1922, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Luxury Tax Act, 1994, and the West Bengal Sales Tax Act, 1994.

Ben. Act V
of 1909.
Ben. Act V
of 1922.
West Ben.
Act XXI of
1972.
West Ben.
Act XV of
1994.
West Ben.
Act XLIX of
1994.

WHEREAS it is expedient to amend the Bengal Excise Act, 1909, the Bengal Amusements Tax Act, 1922, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, 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-eighth 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, 1997.

Short title
and
commence-
ment.

(2) Except as otherwise provided, 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.

2. In the Bengal Excise Act, 1909,—

Amendment
of Ben. Act
V of 1909.

(1) in section 2, for clause (13), the following clause shall be substituted:—

‘(13) “intoxicating drug” means—

(i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa* L.) including all forms known as *Bhang* or *Siddhi* but excluding *Ganja*, *Charas* and any mixture, with or without neutral material, of any of the above forms of intoxicating drug, or any drink prepared therefrom within the meaning of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985;

(Section 2.)

- (ii) any other intoxicating or narcotic substance or any fermenting agent which the State Government may specify in this behalf by notification, such substance or agent not being narcotic drug or psychotropic substance as defined in section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985;;

61 of 1985.

(2) in section 13,—

- (i) for clause (b), the following clause shall be substituted:—

“(b) no hemp plant (*Cannabis sativa L.*) from which an intoxicating drug can be manufactured or produced shall be cultivated,”;

- (ii) after the words “in that behalf by the Collector”, the words “or the Excise Commissioner, as the State Government may, by notification, specify” shall be inserted;

- (iii) in clause (ii) of the proviso, for the words “four seers,”, the words “four litres,” shall be substituted;

(3) in section 46A,—

- (i) in clause (a), after the words, letter and brackets “(*Cannabis sativa L.*)”, the words “from which an intoxicating drug can be manufactured or produced” shall be inserted;

- (ii) in clause (b), after the words “material”, the words “including fermented wash” shall be inserted;

- (iii) for the words, letter and brackets “(*Cannabis sativa L.*) is less than”, the words, letter and brackets “(*Cannabis sativa L.*) from which an intoxicating drug can be manufactured or produced is less than” shall be substituted;

- (4) in section 54, for the words “one thousand rupees.”, the words “five thousand rupees.” shall be substituted;

- (5) in section 59, for the words “one thousand rupees.”, the words “five thousand rupees.” shall be substituted;

(6) in section 65, in sub-section (1), in clause (a),—

- (i) for the words, figures, letters and brackets “clause (ii) of section 46A, clause (a) of section 48”, the words, figures and letter “section 46A, section 48” shall be substituted;

- (ii) for the words “not exceeding five thousand rupees.”, the words “not exceeding fifty thousand rupees,” shall be substituted;

V of 1997.]

(Section 3.)

- (7) in section 72, after the words and brackets “or any hemp plant (*Cannabis sativa*)”, the words “from which an intoxicating drug can be manufactured or produced” shall be inserted;
- (8) in section 74, in sub-section (1), in clause (a), for the words and figures “by sections 166 to 171 of the Code of Criminal Procedure, 1973,” the words and figures “by sections 160 to 171 of the Code of Criminal Procedure, 1973,” shall be substituted;
- (9) in section 75,—
 - (i) in sub-section (1), for the words, figures, letters and brackets “under clause (ii) of section 46A or clause (a) of section 48”, the words, figures and letter “under section 46A or section 48,” shall be substituted;
 - (ii) in sub-section (5), for the words, figures, letters and brackets “under clause (ii) of section 46A or clause (a) of section 48”, the words, figures and letter “under section 46A or section 48” shall be substituted;
- (10) in section 85, in sub-section (2), in clause (o), for the words and figures—

“the Code of Criminal Procedure, 1898,” the words and figures—

“the Code of Criminal Procedure, 1973,” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1974.

Act V of 1898.

2 of 1974.

3. In the Bengal Amusements Tax Act, 1922, after section 10, the following section shall be inserted:—

Amendment of Ben. Act V of 1922.

“Other mode of recovery.

10A. (1) Notwithstanding any proceeding being initiated under sub-section (1) of section 10, for recovery of any sum due on account of entertainments tax, surcharge, additional surcharge or penalty as a public demand in respect of cinematograph exhibition, the prescribed authority referred to in section 8A 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 the proprietor or any person who holds or may subsequently hold money for or on account of such proprietor, 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 becomes due or is held), so much of the money as is sufficient to pay the amount due by such proprietor in respect of the arrears or the whole of the money when it is equal to or less than the amount due.

(Section 3.)

(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 proprietor 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 proprietor at his last address known to the prescribed authority, and, in the case of a joint account, to all the joint-holders at their last addresses known to the prescribed 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 with respect to any property in relation to which a notice under this section has been issued, arising after the date of the notice, shall be void as against any demand contained in the notice.

(6) Where a person to whom a notice under this section is sent proves to the satisfaction of the prescribed authority that the sum demanded or part thereof is not due to the proprietor or that he does not hold any money for or on account of the proprietor or that the money demanded or any part thereof is not likely to be due to the proprietor or be held for or on account of, the proprietor, 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 prescribed 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.

(8) The Treasury or the Bank 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 proprietor to the extent of the amount so paid.

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

V of 1997.]

(Section 4.)

(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 proprietor in default 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 prescribed authority may apply to the court in whose custody there is money belonging to the proprietor for payment to him of the entire amount of such money or, if it is more than the amount of tax, surcharge, additional surcharge or penalty due, an amount sufficient to discharge the liability of the amount of tax, surcharge, additional surcharge or penalty:

5 of 1908.

Provided that any dues or property 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.”.

4. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, after section 7, the following section shall be inserted:—

Amendment
of West Ben.
Act XXI of
1972.

“Special mode
of recovery.

7A. (1) Notwithstanding any proceeding being initiated under section 7 for recovery of entertainment tax or luxury tax or interest as an arrear of land revenue, the prescribed 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 the proprietor referred to in section 4A or section 4B or any person who holds or may subsequently hold money for or on account of such proprietor, 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 becomes due or is held), so much of the money as is sufficient to pay the amount due by such proprietor in respect of the arrears of such tax or interest or the whole of the money when such money is equal to or less than the amount due.

(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 proprietor 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.

(Section 4.)

(3) A copy of the notice shall be forwarded to the proprietor at his last address known to the prescribed authority, and, in the case of a joint account, to all the joint-holders at their last addresses known to the prescribed 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 with respect to any property in relation to which a notice under this section has been issued, arising after the date of the notice, shall be void as against any demand contained in the notice.

(6) Where a person to whom a notice under this section is sent proves to the satisfaction of the prescribed authority that the sum demanded or any part thereof is not due to the proprietor or that he does not hold any money for, or on account of, the proprietor or that the money demanded or any part thereof is not likely to be due to the proprietor or be held for, on account of, the proprietor, 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 prescribed 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.

(8) The Treasury or the Bank 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 proprietor to the extent of the amount so paid.

(9) Any person discharging any liability to the proprietor after receipt of a notice under this section shall be personally liable to the prescribed authority, to the extent of his own liability to the proprietor so discharged or to the extent of the liability of the proprietor for any sum 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 proprietor in default 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.

V of 1997.]

(Sections 5, 6.)

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

Provided that any dues or property 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.”.

5 of 1908.

5. In the West Bengal Luxury Tax Act, 1994, in the Schedule,—

Amendment
of West Ben.
Act XV of
1994.

(a) in the entry against serial No. 6, for the letters and figures “Rs. 1000”, the letters and figures “Rs. 800” shall be substituted;

(b) after serial No. 6 and the entry relating thereto, the following serial Nos. and entries relating thereto shall be inserted:—

- “7. Crystal items, cut-glass items and chandeliers.
8. Footwear priced at Rs. 700 or more per pair.
9. Trousers and Jeans priced at Rs. 700 or more per unit.
10. Shirts and T-shirts priced at Rs. 500 or more per unit.
11. Coat, Jacket, Blazer and Suit priced at Rs. 4000 or more per unit.
12. Watches priced at Rs. 4000 or more per unit.
13. Television set (coloured) having the screen of the size of 29 inches or more.
14. All types of bathroom fittings including bath-tubs priced at Rs. 1000 or more per piece.
15. Electric switches on plates of any type priced at Rs. 800 or more per unit.
16. Sun-glass priced at Rs. 1000 or more per unit.
17. Fountain-pen and dot pen priced at Rs. 1000 or more per unit.”.

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

Amendment
of West Ben.
Act XLIX of
1994.

(1) in section 2,—

(a) in clause (35),—

- (i) after the word and figures “section 17,”, the word, figures and letter “section 17A,” shall be inserted;
- (ii) after the word and figures “section 16”, the words, figures and letter “, additional surcharge payable under section 16A” shall be inserted;

(Section 6.)

(b) in clause (40), in sub-clause (c), after the word and figures "section 16", the words, figures and letter "and the amounts charged as additional surcharge payable under section 16A" shall be inserted;

(2) in section 16, after the word and figures "section 17", the word, figures and letter "and", section 17A" shall be inserted;

(3) after section 16, the following section shall be inserted:—

16A. Every dealer liable to pay surcharge under section 16 shall, in addition to the surcharge payable by him, be liable to pay an additional surcharge at the rate of five *per centum* of the total amount of tax payable by him under section 17, section 17A and section 21:

Provided that notwithstanding any surcharge payable under section 16, no additional surcharge shall be payable by a dealer on the tax payable on that part of his taxable turnover of sales as represents sales of—

- (i) rice,
- (ii) wheat, or
- (iii) mustard oil, rape oil and mixture of mustard oil and rape oil:

Provided further that the aggregate of the amount of tax, surcharge and additional 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.”;

74 of 1956.

(4) in section 17,—

(a) in sub-section (1), clause (a) shall be omitted;

(b) in sub-section (2),—

(i) in clause (a), in sub-clause (ii),—

(A) for item (B), the following item shall be substituted:—

“(B) foreign liquor as specified in Schedule VIII.”;

(B) in item (I), the word “or” shall be omitted;

(C) in item (J), after the word, figures and letter “Schedule VIIIA”, the word “or” shall be inserted;

(D) after item (J), the following item shall be inserted:—

“(K) goods specified in Schedule II.”;

(Section 6.)

- (ii) in clause (b),—
 - (A) in sub-clause (i), after the words “classes of goods”, the words and figures “, other than the goods specified in Schedule II,” shall be inserted;
 - (B) in sub-clause (ii), for items (C) and (D), the following items shall be substituted:—
 - “(C) rice and wheat,
 - (D) goods specified in Part B of Schedule IV, or
 - (E) goods specified in Schedule II,”;
- (iii) in clause (c), after the word “materials”, the words and figures “, excluding the goods specified in Schedule II,” shall be inserted;
- (iv) in clause (d), after the words “gold and goods specified in”, the words and figures “Schedule II or in” shall be inserted;
- (v) in clause (e), after the words “gold and goods specified in”, the words and figures “Schedule II or in” shall be inserted;
- (c) in sub-section (3), in clause (a),—
 - (i) in sub-clause (ix), for the words and figures “in serial number 7 of Schedule II,” the words and figures “in Schedule VIII,” shall be substituted;
 - (ii) in sub-clause (x), for the words and figures “in serial number 7 of Schedule II,” the words and figures “in Schedule VIII,” shall be substituted;
 - (d) in the *Explanation* at the end, the words, figure and brackets “sub-section (1) of” shall be omitted;
- (5) after section 17, the following section shall be inserted:—

‘Levy and
rate of value
added tax.

17A. (1) Notwithstanding anything contained in section 17, every dealer who is liable to pay tax under section 9, section 10 or sub-section (3) of section 27 shall, subject to such conditions and restrictions as may be prescribed, pay a tax on the value added part of his turnover of sales in West Bengal, referred to in sub-section (2), of the goods specified in Schedule II (hereinafter referred to as the value added tax).

(Section 6.)

(2) In this section, the expression “value added part of his turnover of sales”,—

(a) in the case of a dealer, other than the dealer referred to in clause (b), shall, in relation to any period, mean,—

(i) in respect of a reseller, that part of the turnover of sales of the goods specified in Schedule II which is added by him to the aggregate of prices of corresponding purchases of the goods specified in that Schedule from a registered dealer in West Bengal;

(ii) in respect of a manufacturer, that part of the turnover of sales of the goods specified in Schedule II which is added to the price of the goods purchased from a registered dealer in West Bengal for manufacture of goods so sold and the price of the materials for packing from a registered dealer in West Bengal;

(b) in the case of a dealer,—

(i) who imports into West Bengal any goods specified in Schedule II from any place outside West Bengal and sells such goods in West Bengal, or

(ii) who imports into West Bengal any goods, containers and other materials for packing from any place outside West Bengal and uses such goods directly in the manufacture of any goods specified in Schedule II and uses such containers or other materials for the packing of the goods so manufactured, and sells in West Bengal the goods so manufactured by him in West Bengal, or

(iii) who purchases in West Bengal any goods specified in Schedule II from a person, other than a registered dealer, and sells such goods in West Bengal, or

(iv) who fails to furnish certificate referred to in the proviso to sub-section (4),

shall, in relation to any period, mean his turnover of sales in West Bengal of the goods specified in Schedule II, in respect of the class of dealers referred to in sub-clause (i) or sub-clause (ii) or sub-clause (iii) or sub-clause (iv), as the case may be.

(3) The expression “turnover of sales in West Bengal” used in this section shall not include—

(a) a sale in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956;

74 of 1956.

V of 1997.]

(Section 6.)

74 of 1956.

- (b) a sale in the course of export of the goods out of the territory of India within the meaning of section 5 of the Central Sales Tax Act, 1956;
- (c) a sale taken place outside the State of West Bengal within the meaning of sub-section (1) of section 4 of the Central Sales Tax Act, 1956;
- (d) such other sales as may be prescribed.

(4) In computing the value added part of the turnover of sales in West Bengal a dealer, who is required to pay value added tax under sub-section (1), shall deduct from his turnover of sales in West Bengal—

- (a) the aggregate of the purchase prices or part thereof of any goods and containers or other materials for the packing, if any, that the dealer has purchased, as a manufacturer in West Bengal, from a registered dealer on or after the coming into force of this section and used by him as inputs directly in the manufacture of the goods specified in Schedule II and sold by him in West Bengal or used by him for the packing of the goods so manufactured and sold by him in West Bengal, or
- (b) the aggregate of the purchase prices of the goods specified in Schedule II that a dealer has purchased as reseller in West Bengal from a registered dealer on or after the coming into force of this section:

Provided that no deduction shall be allowed to any dealer unless he furnishes, in such manner and by such time as may be prescribed, to the Commissioner a certificate in respect of sales to him containing the 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, signed and issued by the registered dealer from whom he has made such purchase of goods specified in Schedule II in West Bengal for resale by him in West Bengal, or any goods for use by him directly in the manufacture in West Bengal of the goods specified in Schedule II, or container or other materials for the packing in West Bengal of the goods specified in Schedule II so manufactured.

(Section 6.)

Explanation.—For the purpose of this sub-section,—

- (i) the expression “the turnover of sales in West Bengal” for computing the value added part of turnover of sales shall not include the amount of sales tax separately charged on the sales made by any dealer required to pay tax under this section, and
- (ii) the expression “the aggregate of the purchase prices” referred to in clause (a) or clause (b), as the case may be, shall not include the amount of sales tax payable under this Act, if any, which is charged separately on the sales made to such dealer by the registered dealer from whom the goods have been purchased.

(5) The value added tax payable under sub-section (1) shall be levied at the rate fixed in column (3), against the corresponding entry of goods in column (2), of Schedule II, on the value added part of his turnover of sales of such goods computed in accordance with the provisions of sub-section (4).

(6) Where the dealer selling the goods cannot fully identify his resales of goods specified in Schedule II with the corresponding purchases of such goods from a registered dealer in West Bengal, or identify fully the quantum of goods purchased in West Bengal and used by him directly in the manufacture of the goods specified in Schedule II in West Bengal or the aggregate purchase prices thereof referred to in clause (a) of sub-section (4) and the purchase price of containers and other materials used for the packing of the goods so manufactured with the sale in West Bengal of such manufactured goods, the purchase price of such goods and containers or other materials used in the packing, if any, shall be determined in such manner as may be prescribed.

(7) Where the turnover of sales of a dealer during a period relates to sales of goods specified in Schedule II, the value added part of turnover of sales in respect of such goods taxable at different rates shall be computed under sub-section (4) separately, and there shall be no adjustment in respect of tax payable on the value added part of turnover of sales of goods taxable at different rates for the same period or for different periods.”;

(Section 6.)

- (6) in section 25, in sub-section (2), in clause (b), after the words, figure and brackets "of sub-section (2)", the words, figure, letter and brackets ", sub-section (2A)," shall be inserted and shall be deemed to have been inserted with effect from the 15th day of July, 1996;

- (7) in section 45,—

(a) in sub-section (1), the first proviso and the second proviso shall be omitted;

(b) in sub-section (2), for the words "by such date as may be prescribed.", the following words, figures and brackets shall be substituted:—

"by such date as may be prescribed; and in the case of failure by a registered dealer to furnish in respect of any such period a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India, as required under sub-section (4) of section 30, by the prescribed date, the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed, a sum not exceeding one and a half times that amount.";

(c) after sub-section (2), the following sub-sections shall be added:—

"(3) No penalty under sub-section (1) or sub-section (2) shall be imposed in respect of the same fact for which a prosecution under clause (b) of sub-section (1) of section 88 has been instituted and no prosecution would lie *vice versa*.

(4) If interest is payable in terms of section 31 in respect of any period, penalty under sub-section (1) or sub-section (2) for failure to furnish a return by the prescribed date for such period shall not exceed fifty *per centum* of the amount of tax so assessed.";

- (8) in section 70, in sub-section (1), for the words "twenty-four hours", the words "forty-eight hours" shall be substituted;

- (9) in section 88,—

(a) in sub-section (4), after clause (a), the following clause shall be inserted:—

"(aa) issue a false certificate referred to in the proviso to sub-section (4) of section 17A; or";

(b) in sub-section (5), for the words and figures "section 17," the words, figures, letter and brackets "section 17 or in the proviso to sub-section (4) of section 17A," shall be substituted;

(Section 6.)

(10) in Schedule I,—

- (a) in the entry in column (2) against serial No. 26 in column (1), after the words “heart-valve”, the words “and other cardiological life-saving equipments” shall be inserted;
- (b) in the entry in column (2) against serial No. 28 in column (1), for the words “Conch shell products”, the words “Conch shell and conch shell products” shall be substituted;
- (c) in the entry in column (2) against serial No. 54 in column (1), the following *Explanation* shall be added at the end:—

Explanation.—For the purpose of this entry, the expression “Meat” shall include flesh of birds like chicken, fowl, or duck.”;

- (d) in the entry in column (2) against serial No. 66 in column (1), for the words “refill and cartridges”, the words “refill, cartridges and mozzles” shall be substituted;
- (e) against serial No. 74, the entry relating thereto in column (3) shall be omitted;
- (f) after serial No. 78 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be inserted:—

“78A. Strings for musical instruments.”;

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

“SCHEDULE II

[See section 17A.]

Serial No.	Description of goods	Rates of tax (per centum)
(1)	(2)	(3)
1.	Belting	Twelve
2.	Electric bulbs, that is to say, G.L.S. lamps.	Twelve
3.	Office machines and apparatuses (including tabulating, duplicating, cash registering, cheque writing, accounting, statistical, indexing and card-punching machines) which are not operated electrically, excluding such goods specified in any other Schedule.	Fifteen

V of 1997.]

(Section 6.)

Serial No.	Description of goods	Rates of tax (per centum)
(1)	(2)	(3)
4.	Dry cells and dry cell batteries, and zinc callot and electrodes used as components of dry cells and dry cell batteries.	Twelve
5.	Jute goods, except those specified in this Schedule or in any other Schedule.	Four
6.	Jute carpet.	Four
7.	Paper board, straw board, card board, mill board including fibre sheet, batten board, leather board, insulating board and particle board.	Seven
8.	Stainless steel wares.	Twelve
9.	Television set.	Fifteen
10.	Washing synthetic detergents in any form.	Fifteen
11.	Weighing scales and weighing machines of all varieties including machines for filling and weighing of liquid in a container.	Fifteen.”;

(12) in Schedule III,—

- (a) against serial No. 2 in column (1), the entries relating thereto in column (2) shall be omitted;
- (b) against serial No. 3 in column (1), the entries relating thereto in column (2) shall be omitted;
- (c) for the entries in column (2) against serial No. 8 in column (1), the following entries shall be substituted:—

“Electrically operated office machines and apparatuses (including tabulating, duplicating, cash registering, cheque writing, accounting, statistical indexing and card-punching machines) and spare parts, accessories and components of all varieties of typewriters and office machines (whether electrically operated or not), excluding any such goods specified in any other Schedule.”;

- (d) for serial No. 16 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:—

“16. Apparatus for making coffee under pressure, commonly known as espresso.

(Section 6.)

17. Cooked food, other than the cooked food specified in Schedule I and Schedule IV, served in, or supplied from, any air-conditioned—
 - (a) hotel,
 - (b) restaurant,
 - (c) refreshment room,
 - (d) club, or
 - (e) eating-house.
18. Electronic toys including video game, electronic game and electronic game kit.
19. Footwears of all descriptions, when sold at a price exceeding five hundred rupees per pair.
20. Lift, whether operated by electricity or steam, accessories and components thereof.
21. Moulded furniture, brief-case, suit-case and other cases and boxes, excluding school boxes, made of fibre glass.”;

(13) in Schedule IV, in PART A,—

- (a) in the entry in column (2) against serial No. 20 in column (1), the following *Explanation* shall be added at the end:—

Explanation.—For the purpose of this entry, the expression “meat” shall include flesh of birds like chicken, fowl, or duck.’;

- (b) for the entries in column (2) against serial No. 22 in column (1), substitute the following entries:—

“Electrical appliances, that is to say,—

- (i) food processor, commonly known as mixer or grinder;
- (ii) juicer;
- (iii) electric round oven, microwave oven and tandoori oven;
- (iv) roti-maker;
- (v) rice cooker;
- (vi) deep fat frier;
- (vii) inframatic;
- (viii) curd maker;

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- (ix) water heater including immersion heater;
- (x) electric kettle;
- (xi) electric knife;
- (xii) cooking range;
- (xiii) dish washer;
- (xiv) infraphil;”;
- (c) against serial No. 25 in column (1), the entries relating thereto in column (2) shall be omitted;
- (d) against serial No. 53 in column (1), the entries relating thereto in column (2) shall be omitted;
- (e) in the entry in column (2) against serial No. 73 in column (1), for the words “Television set and television monitor”, the words “Television monitor” shall be substituted;
- (f) against serial No. 84 in column (1), the entry relating thereto in column (2) shall be omitted;
- (g) against serial No. 85 in column (1), the entries relating thereto in column (2) shall be omitted;
- (h) after serial No. 87 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:—
 - “88. Boiler, furnace, and parts thereof.
 - 89. Boulder and stone-chips.
 - 90. Butter, ghee and cheese.
 - 91. Calcium carbonate of any form or description, including chalk sticks (other than limestone), chalk powder, whiting and calcite.
 - 92. Carpets of all varieties, other than jute carpets.
 - 93. Caustic soda and paraffin.
 - 94. Castor oil.
 - 95. 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.
 - 96. Coal tar.

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97. Cushion, mattress, pillow and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam.
98. Cutlery.
99. Gases of any form and description except those specified elsewhere in this Schedule.
100. Industrial transformer.
101. Jam, jelly and pickles.
102. Magnesium carbonate.
103. Photographic films and plates.
104. Pollution control equipments.
105. Railway coaches, wagons and all varieties of locomotive engines.
106. Raw cinematographic films.
107. Sewing machine.
108. Synthetic rubber.
109. Tallow.
110. Typewriter.
111. Vacuum cleaner.
112. Washing blue and whitener.”;

(14) in Schedule V, for serial No. 4 in column (1) and the entries relating thereto in column (2), the following serial No. and entries relating thereto shall be substituted:—

“4. Spectacles and parts and components thereof.”;

(15) in Schedule VI,—

(a) in the entries in column (2) against serial No. 4 in column (1), for the words “caustic soda, paraffin, dyes, hydrogen peroxide, industrial gas”, the words “dyes, hydrogen peroxide” shall be substituted;

(b) after serial No. 9 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:—

“10. Torch.

11. Rubberised sheller of capacity upto one metric ton per hour.”;

(16) in Schedule VII,—

(a) against serial No. 2 in column (1), the entry relating thereto in column (2) shall be omitted;

(b) against serial No. 3 in column (1), the entry relating thereto in column (2) shall be omitted;

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- (c) against serial No. 6 in column (1), the entries relating thereto in column (2) shall be omitted;
 - (d) against serial No. 7 in column (1), the entry relating thereto in column (2) shall be omitted;
- (17) in Schedule VI,—
- (a) against serial No. 10 in column (1), the entry relating thereto in column (3), for the word “Ten”, the word “Eight” shall be substituted;
 - (b) against serial No. 17 in column (1), the entries relating thereto in column (2) and column (3) shall be omitted;
 - (c) against serial No. 18 in column (1), the entries relating thereto in column (2) and column (3) shall be omitted;
 - (d) against serial No. 20 in column (1), the entry relating thereto in column (3), for the word “Ten”, the word “Eight” shall be substituted;
 - (e) after serial No. 20 in column (1) and the entries 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:—
 - “21. Arms of all types including rifles,
revolvers and pistols, and ammunition for the same. Twenty
 - 22. 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. Twenty.”;
- (18) in Schedule IX,—
- (a) against serial No. 1 in column (1), the entries relating thereto in column (2) shall be omitted;
 - (b) in serial No. 2 in column (1), in the entry relating thereto in column (2), the words “films and plates,” shall be omitted;
 - (c) in the entry in column (2) against serial No. 5 in column (1), after the word and figures “Schedule VIII”, the word, figures and letter “, Schedule VIIIA” shall be inserted and shall be deemed to have been inserted with effect from the 15th day of July, 1996.