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GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Act III of 1998

THE WEST BENGAL FINANCE ACT, 1998.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 1st April, 1998.]

[1st April, 1998.]

An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, and the West Bengal Sales Tax Act, 1994.

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, and the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Forty-ninth 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, 1998.

(2) This section, section 3, section 4 and section 5 shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1998; section 2 shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1997; clause (3), clause (5), clause (15), clause (25), clause (26), clause (27), clause (28), clause (29), clause (30), clause (31), and clause (32), of section 6 shall come into force on such date as the State Government may, by notification, appoint, and different dates may be appointed for such different clauses of section 6, and the remaining clauses of section 6 shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1998.

Short title
and
commence-
ment.

Ben. Act V
of 1922.
Ben. Act X
of 1935.
Ben. Act IV
of 1944.
West Ben.
Act VI of
1982.
West Ben.
Act XLIX of
1994.

(Sections 2-3.)

Amendment
of Ben. Act
V of 1922.

2. In the Bengal Amusements Tax Act, 1922,—

(1) in section 8A, after sub-section (2), the following sub-section shall be added:—

“(3) Where—

(a) any proprietor in relation to any entertainment, other than horse racing and cinematograph exhibition, has not obtained any prior permission from the prescribed authority before holding any entertainment, or

(b) any proprietor referred to in clause (a) has not furnished any particulars to the prescribed authority as required under the provisions of this Act or the rules made thereunder, or

(c) upon enquiry or information received, the prescribed authority has reasons to believe that the proprietor referred to in clause (a) has furnished incorrect particulars at the time of obtaining permission from the prescribed authority to hold any entertainment referred to in this sub-section,

the prescribed authority shall, in such manner as may be prescribed, proceed to assess to the best of his judgment the amount of entertainment tax payable by such proprietor after giving such proprietor a reasonable opportunity of being heard, and direct such proprietor to pay the amount of tax so assessed in such manner and by such date as may be prescribed.”;

(2) in section 9, in sub-section (2), after the words “cinematograph exhibition”, the words, letter, figures and brackets “or to a proprietor referred to in sub-section (3) of section 8A” shall be inserted;

(3) in section 11E, in sub-section (1), after the words “cinematograph exhibition”, the words, letter, figures and brackets “or any proprietor referred to in sub-section (3) of section 8A” shall be inserted.

Amendment
of Ben. Act
X of 1935.

3. In the Bengal Electricity Duty Act, 1935, in section 3A, in sub-section (3), in clause (b), for the words, figures and letters “after the 31st day of December, 1998, whichever is later.”, the words, figures and letters “after the 31st day of December, 2000, whichever is later.” shall be substituted.

(Section 4.)

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

Amendment
of Ben. Act
IV of 1944.

(1) in section 26D, in sub-section (1), for the words “the first day of January in the financial year in which the advance tax was payable”, the words “the first day of the month next following the prescribed date of payment of the last instalment of the advance tax” shall be substituted;

(2) in section 26E,—

(a) in sub-section (1), for the words “the first day of January in the financial year in which the advance tax was payable”, the words “the first day of the month next following the prescribed date of payment of the last instalment of the advance tax” shall be substituted;

(b) in sub-section (2), after the word and figures “section 37,”, the word, figures and letter “section 38A,” shall be inserted;

(c) for sub-section (3), the following sub-section shall be substituted:—

“(3) The Commissioner, or such other authority appointed under section 21 as may be prescribed, may, in such cases and under such circumstances as may be prescribed, reduce or waive the interest payable by the assessee under this section or under section 26D.”;

(3) in section 38A,—

(a) for the figure, word and brackets “(1) Where”, the word “Where” shall be substituted;

(b) after the proviso, the following *Explanation* shall be inserted:—

‘*Explanation.*—For the removal of doubt, it is hereby declared that where an Agricultural Income-tax Officer is required to modify an order in respect of any assessment, the expression “in respect of assessment” in this section shall mean an assessment relating to the year in which modification is required to be made in accordance with the order passed by an authority specified in sub-section (3) of section 8, and shall include assessment in respect of any subsequent year which is required to be modified in order to give effect to such modification.’;

(4) in section 44, in sub-section (1a), in the proviso, after the word and figures “section 37,”, the word, figures and letter “section 38A,” shall be inserted.

(Section 5.)

Amendment
of West Ben.
Act VI of
1982.

5. In the West Bengal entertainment-cum-Amusement Tax Act, 1982,—

(1) in section 2, after clause (c), the following clause shall be inserted:—

‘(cc) “registered” means registered under section 5A;’;

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

‘(4a) Where any owner, or any person for the time being in, of any electrical, electronic or mechanical device, is a cable operator and receives through such device the signal of any performance, film or any other programme telecast, and thereafter such owner or person, against payment received or receivable,—

(i) exhibits such performance, film or programme through cable television network directly to customers, or

(ii) transmits such signal to a sub-cable operator, who in turn provides cable service for exhibition of such performance, film or programme to the customers,

such owner or person shall be liable to pay tax from the month in which he exhibits such performance, film or programme or transmits such signal to a sub-cable operator on the basis of his monthly gross receipt at such rate, not exceeding twenty-five *per centum* of the monthly gross receipt, as may be specified by the State Government by notification published in the *Official Gazette*:

Provided that where,—

(a) a holder of a video cassette recorder set or a holder of a video cassette player set, who is liable to pay tax under sub-section (4), also functions as a cable operator and transmits simultaneously the performance, film or programme through the same cable referred to in sub-section (4) and thereby becomes liable to pay tax under this sub-section, or

(b) an owner or person, who is a cable operator and is liable to pay tax under this sub-section, also becomes a holder of a video cassette recorder set or a video cassette player set and transmits simultaneously the performance, film or programme through the same cable television network referred to in this sub-section and thereby becomes liable to pay tax under sub-section (4), such holder of a video cassette recorder set or a video cassette player set,

(Section 5.)

or an owner or person who is a cable operator, shall be liable to pay tax under this sub-section only and not under sub-section (4).

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

- (a) “cable operator” means any person who provides cable service directly to customers or transmits signal to a sub-cable operator through a cable television network and otherwise controls or is responsible for the management and operation of a cable television network;
- (b) “sub-cable operator” means a person, other than any owner or person who is a cable operator referred to in this sub-section, who, on the basis of an agreement, contract or any other arrangement made between him and such cable operator, receives signal from such cable operator and provides cable service for exhibition of performance, film or any programme to the customers;
- (c) “cable service” means transmission or re-transmission of programmes including broadcast television channel signals or satellite television channel signals or both through cables or by any other means;
- (d) “cable television network” means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment, designed to provide cable service for reception by multiple customers;
- (e) “gross receipt”, in relation to any month or part thereof, shall mean the aggregate of amounts received or receivable by an owner, or a person for the time being in possession, of any electrical, electronic or mechanical device who exhibits any performance, film or any other programme through cable television network directly to customers or who transmits the signal for exhibition of any performance, film or any other programme telecast to a sub-cable operator.

(4b) The prescribed authority shall, after making such enquiry as he may think necessary and after giving the owner or the person, referred to in sub-section (4a) of section 4A, a reasonable opportunity of being heard, fix the date on and from which such owner or person shall become liable to pay tax under the said sub-section.;

(Section 5.)

- (3) in section 5, in sub-section (4), the words, figure, letter and brackets "or any owner or person liable to pay tax under sub-section (4a) of that section" shall be omitted;
- (4) after section 5, the following sections shall be inserted:—

“Registration of cable operator. 5A. (1) Every cable operator referred to in sub-section (4a) of section 4A who is liable to pay tax under that sub-section shall get himself registered with the prescribed authority in the prescribed manner within ninety days from the end of the month in which he has become liable to pay tax under the said sub-section or within ninety days from the date of coming into force of section 5 of the West Bengal Finance Act, 1998, whichever is later.

(2) If a cable operator fails to get himself registered within the time specified in sub-section (1), the prescribed authority may, after giving such cable operator a reasonable opportunity of being heard, impose a penalty of a sum not exceeding five hundred rupees for each month of default.

(3) No penalty under sub-section (2) shall be imposed in respect of the same fact for which prosecution under clause (c) of sub-section (1) of section 11A has been initiated and no such prosecution shall lie in respect of a fact for which a penalty under sub-section (2) of this section has been imposed.

Periodical returns and payment of tax by registered cable operators. 5B. (1) Every cable operator registered under this Act shall furnish a return to the prescribed authority for each month showing his gross receipt and the amount of tax payable thereon in the prescribed manner within such time as may be prescribed.

(2) Before a cable operator furnishes a return referred to in sub-section (1), he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full amount of tax due from him in respect of a month as per such return, and shall enclose along with such return a receipt from the Treasury or the Reserve Bank of India in proof of payment of such amount.

Assessment of tax payable by registered cable operator. 5C. If no return is furnished by a cable operator registered under this Act in respect of any month of a year, or if the prescribed authority is not satisfied that the return furnished in respect of

(Section 5.)

any month of a year is correct and complete, the prescribed authority shall proceed in such manner as may be prescribed to assess the amount of tax due from such cable operator for such year, and in making such assessment, it shall give such cable operator a reasonable opportunity of being heard; and in the case of failure of such cable operator to furnish return for any month accompanied by a receipt as required under sub-section (2) of section 5B by the prescribed date, the prescribed authority may, if it is satisfied that the default was without any reasonable cause, direct that such cable operator shall pay by way of penalty, in addition to the amount of tax assessed, a sum not exceeding the amount of tax so assessed:

Provided that no penalty under this section shall be imposed in respect of the same fact for which a prosecution under clause (a) of sub-section (1) of section 11A has been instituted and no prosecution shall lie *vice versa*.

Assessment of tax payable by cable operator other than registered cable operator.

5D. If, upon information which has come into its possession, the prescribed authority is satisfied that a cable operator liable to pay tax under this Act in respect of any month of a year has failed to get himself registered or has not been registered, the prescribed authority shall proceed in such manner as may be prescribed to assess to the best of its judgement the amount of tax due from such cable operator in respect of such year and all subsequent years and, in making such assessment, it shall give such cable operator a reasonable opportunity of being heard:

Provided that no assessment under this section shall be made before the prescribed authority makes such enquiry as it may think necessary and, after giving the cable operator a reasonable opportunity of being heard, fixes the date on and from which such cable operator shall become liable to pay tax under sub-section (4a) of section 4A.

Maintenance of accounts, records, etc.

5E. Every cable operator shall maintain and keep true and up-to-date accounts and records of gross receipts in respect of payments received or receivable for rendering cable service through cable television network and shall produce and explain such documents before the prescribed authority as and when required.”;

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- (5) in section 8, in sub-section (2),—
- (a) for the words “satellite transmission receiver including dish antenna with modulator or amplifier”, the words “electrical, electronic or mechanical device which receives the signal of any performance, film or any other programme telecast” shall be substituted;
 - (b) for the words “satellite transmission receiver with modulator or amplifier”, the words “electrical, electronic or mechanical device” shall be substituted;
- (6) after section 9, the following section shall be inserted:—

“Special mode of recovery. 9A. (1) Notwithstanding any proceeding initiated under section 9 for recovery of any sum due on account of arrears of tax and penalty under this Act 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 a holder of a video cassette recorder set or a video cassette player set liable to pay tax under section 4 or section 4A, as the case may be, or to an owner or person liable to pay tax under sub-section (4a) of section 4A (hereinafter referred to as the defaulter), or require 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 become 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 tax or penalty, or the whole of the money when it 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 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 prescribed authority and, in the case of a joint account, to all the joint-holders at their last addresses known to the prescribed authority.

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(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 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 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 defaulter or that he does not hold any money for, or on account of, such defaulter or that the money demanded or any part thereof is not likely to be due to such 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 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 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 prescribed authority to the extent of his own liability to such defaulter so discharged or to the extent of the liability of such defaulter for 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 also be deemed to be a defaulter in respect of the amount specified in the notice, and further proceedings may be taken against such person 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.

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(11) The prescribed 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 tax due, or penalty due, such amount as is sufficient to discharge the liability of the amount of tax or penalty due:

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.”;

5 of 1908.

(7) after section 11, the following section shall be inserted:—

“Offences and penalties. 11A. (1) Whoever being liable to pay tax under sub-section (4a) of section 4A,—

- (a) fails to pay for more than three months the full amount of tax payable in accordance with the provisions of sub-section (2) of section 5B, or
- (b) submits wilfully false declaration under sub-section (5) of section 4A, or
- (c) contravenes the provisions of sub-section (1) of section 5A,

shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.

(2) Whoever obstructs or tries to prevent the prescribed authority or any person appointed under sub-section (2) of section 3 from searching any building, premises or place in accordance with the provisions contained in sub-section (1), or sub-section (2), of section 8 shall be punishable with simple imprisonment which may extend to one year or with fine not exceeding five thousand rupees or with both.

(3) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the prescribed authority, and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try any such offence.

(4) All offences under this Act shall be cognizable and bailable.”.

(Section 6.)

6. In the West Bengal Sales Tax Act, 1994,—
- (1) in section 2, in clause (17),—
 - (a) for the words “extracting or blending any goods”, the words “extracting any goods” shall be substituted, and
 - (b) after the words “as may be prescribed,”, the words “and includes blending of tea,” shall be inserted;
 - (2) in section 3, in sub-section (4), for the words, figures and brackets “sub-section (4) of section 17”, the words, figures and brackets “sub-section (4), or sub-section (5), of section 17” shall be substituted;
 - (3) in section 11, sub-section (4), sub-section (5), sub-section (6), sub-section (7), sub-section (8), sub-section (9), sub-section (10), sub-section (11) and sub-section (12) shall be omitted;
 - (4) in section 13, in sub-section (1),—
 - (a) in clause (a), after the words “raw jute”, the words “, dry chilli produced in West Bengal, silk fabric made or manufactured in West Bengal” shall be inserted;
 - (b) in clause (c), after the words “raw jute”, the words “, dry chilli produced in West Bengal, silk fabric made or manufactured in West Bengal” shall be inserted;
 - (5) in section 14, sub-section (4), sub-section (5), sub-section (7), sub-section (8) and sub-section (9) shall be omitted;
 - (6) in section 16, for the first proviso, the following proviso shall be substituted:—

“Provided that there shall not be any levy of surcharge on the tax payable by a dealer on that part of his taxable turnover of sales as represents—

 - (a) sales referred to in clause (a), clause (b), clause (c), or clause (f), of sub-section (2) of section 17, or
 - (b) sales of foreign liquor as referred to in serial No. 22 of Schedule VIII;”;
 - (7) in section 17,—
 - (a) in sub-section (2),—
 - (i) in clause (a), after sub-clause (ii), the following sub-clause shall be inserted:—

“(iii) two *per centum* of his taxable turnover of sales as represents sales to a registered dealer of goods, other than goods referred to in section 14 of the Central Sales Tax Act, 1956, specified in the certificate of registration of such dealer, as being intended for sale of goods within the meaning of sub-section (1) of section 15 involved in the execution of works contract of the class or classes specified in the certificate of registration of the dealer to whom the goods are sold;”;
 - (ii) clause (g) shall be omitted;

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- (b) in sub-section (3), in clause (a),—
- (i) in sub-clause (ii), for the words, letter, figures and brackets “resale, other than the sale referred to in sub-clause (c) of clause (30) of section 2 or section 15, by him in West Bengal,” the words, figures, letter and brackets “resale by him in West Bengal and for sale referred to in section 15 by him in West Bengal, excluding a sale referred to in sub-clause (c) of clause (30) of section 2,” shall be substituted;
- (ii) in sub-clause (vi),—
- (A) for the words, figures and brackets “in a sub-clause of (iv) of section 14”, the following words, figures and brackets shall be substituted:—
- “in a sub-clause of clause (iv) of section 14”;
- (B) the following proviso shall be added at the end:—
- “Provided that deduction on account of sales referred to in this sub-clause shall be allowed to the dealer who sells such goods only when he can furnished in the prescribed manner a declaration in the prescribed form after being duly countersigned by the registered dealer from whom such goods were purchased;”;
- (c) after sub-section (4), the following sub-section shall be added:—
- “(5) (a) Notwithstanding anything contained in the first proviso, or the second proviso, to sub-section (2), or the proviso to sub-clause (ii) of clause (a) of sub-section (3), if the Commissioner, on an application made by a dealer and after making such enquiries as he may consider necessary, is satisfied that the said dealer is not in a position to furnish all or any of the declarations referred to in the said provisos for supporting his claims in respect of his sales to any Government undertaking wholly owned by the Central Government or a State Government, being a registered dealer, on account of permanent discontinuance or closure of business in West Bengal of such Government undertaking on or

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before the 31st day of March, 1997, and that the application of the said provisos will cause undue hardship to him, the Commissioner may, by an order in writing, exempt such dealer from furnishing such declaration or declarations, subject to such conditions and restrictions as may be prescribed and subject to such other conditions as may be specified by the Commissioner in his order.

(b) If the Commissioner considers it necessary for allowing a dealer exemption from furnishing declaration under clause (a), he may require any Government undertaking as aforesaid to which the goods have been sold, to produce and explain its accounts, records and documents in respect of such sales made to it.

(c) An order passed by the Commissioner under clause (a) shall be final.”;

- (8) after section 17B, the following section shall be inserted:—

“Compounded rate of tax on sale of lottery tickets. 17C. (1) Any dealer liable to pay tax under sub-section (1) of section 10 and registered under this Act selling lottery tickets in West Bengal, may, at his option, pay the tax in lieu of tax payable under section 17, section 16 or section 16A, on sales of lottery tickets in West Bengal at such compounded rate, not exceeding rupees five lakh per draw, as may be prescribed.

(2) The tax payable at a compounded rate referred to in sub-section (1) shall be paid by the dealer referred to in that sub-section into the Reserve Bank of India or a Government Treasury in such manner or by such date as may be prescribed.

(3) Any dealer who intends to opt for payment under sub-section (1) shall exercise his option by making an application to the Commissioner in such manner, and by such date, as may be prescribed.”;

- (9) in section 18, for sub-section (2), the following sub-section shall be substituted:—

“(2) Notwithstanding anything contained in sub-section (1), the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification, and subject to such conditions as may be specified therein, direct that tax shall be payable at such rate lower than that fixed under sub-section (1), or exempt from payment a part of the tax payable by such dealer, or category of dealers, or for such class of sales, or for sale of such class or classes of goods, as may be specified in the notification.”;

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- (10) in section 21, to sub-section (1), the following proviso shall be added:—

“Provided that—

- (a) where a declaration referred to in the first proviso to sub-section (2) of section 17, or a declaration referred to in sub-section (1) of section 6A of the Central Sales Tax Act, 1956, or a declaration or certificate referred to in sub-section (4) of section 8 of that Act has been furnished, or to be furnished, by a registered dealer to a dealer from whom goods have been purchased, or procured otherwise than by way of purchase, by such registered dealer for use by him directly in execution of a works contract, or
- (b) where goods have been procured by a registered dealer from his contractee otherwise than by way of purchase for use by him directly in execution of a works contract,

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the tax payable by such registered dealer executing such contract shall be levied at the rate of

- (i) twelve *per centum* of the contractual transfer price wholly or partly of electrical goods involved in execution of such contract,
- (ii) eight *per centum* of contractual transfer price of goods, other than those referred to in sub-clause (i), involved in execution of such contract.”;

- (11) in section 22, for sub-section (5), the following sub-section shall be substituted:—

“(5) A re-roller shall not be entitled to any claim for set-off of tax under sub-section (1) realised from him in respect of his purchases of iron and steel, referred to in clause (iv) of section 14 of the Central Sales Tax Act, 1956, from a registered dealer who,—

- (a) enjoys exemption from payment of tax under section 39, or
- (b) enjoys remission of tax under section 41, section 42 or section 43, or
- (c) enjoys the benefit of deferment of payment of tax under section 40, section 42 or section 43,

unless the re-roller claiming such set-off furnishes a declaration referred to in the second proviso to sub-section (2) of section 17 to such dealer from whom such iron and steel is purchased.”;

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(12) after section 22A, the following section shall be inserted:—

“Set-off of tax payable on sales of certain goods manufactured in West Bengal. 22B. (1) Subject to the other provisions of this section, there shall be a set-off of the amount of tax which has been realised from a registered dealer in respect of sales to him of such goods as may be prescribed for use by him as input directly in the manufacture in West Bengal of such finished goods as may be prescribed against the amount of tax payable by such registered dealer on his sales in West Bengal of the goods so manufactured.

(2) A registered dealer who intends to claim a set-off of the amount of tax under sub-section (1) shall, for the purpose of determining the amount of tax to be set off, maintain accounts, records or evidence in respect of the price and quantity of the goods purchased for use directly in the manufacture in West Bengal of the finished goods, referred to in sub-section (1) and he shall also maintain accounts, records or evidence in respect of sale price and quantity of the goods so manufactured by him in West Bengal.

(3) No claim for set-off of tax under sub-section (1) shall be allowed to a registered dealer in respect of tax realised from him on the sales made to him unless such sales are made to him by a registered dealer and the amount of tax realised from him is shown to have been separately charged in the bill or cash memo issued to him by the registered dealer from whom he has purchased such input.

(4) A registered dealer shall not be entitled to any claim under sub-section (1) for the set-off of the amount of tax realised from him in respect of the sales to him of the goods by any other registered dealer who, during the eligible period, enjoys exemption from payment of tax under section 39, or remission of tax under section 41, section 42 or section 43, or enjoys the benefit of deferment of payment of tax under section 40, section 42 or section 43, unless the registered dealer claiming such set-off furnishes a declaration referred to in the second proviso to sub-section (2) of section 17 to the registered dealer from whom such goods have been purchased for use by him as input.

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(5) No registered dealer who enjoys tax holiday under section 39, deferment of payment of tax under section 40 or section 42 or section 43, or enjoys remission of tax under section 41, section 42 or section 43, shall be entitled to claim set-off under sub-section (1), unless the registered dealer claiming such set-off furnishes the declaration referred to in the second proviso to sub-section (2) of section 17 to the registered dealer from whom any prescribed goods have been purchased by him in West Bengal for use by him as input directly in the manufacture as referred to in sub-section (1).”;

(13) section 23 shall be omitted;

(14) in section 26, for sub-section (12), the following sub-section shall be substituted:—

“(12) Where a dealer, after cancellation of his certificate of registration under sub-section (11), pays in full the amount of tax, penalty or interest payable by, or due from, him under this Act in default of payment of which his certificate of registration has been cancelled under that sub-section, and makes an application to the prescribed authority for restoration of his certificate of registration together with receipted challan evidencing payment of such tax, penalty and interest within ninety days from the date of such cancellation or within such further time as may be allowed, the prescribed authority shall, by an order in writing, restore the certificate of registration of such dealer with effect from the date of cancellation of such certificate as if the certificate were in force during the period in which it remained cancelled.”;

(15) in section 28, for sub-section (4), the following sub-section shall be substituted:—

“(4) The Commissioner may, by an order in writing and for good and sufficient reason, demand from any person or a dealer a reasonable security for proper use and safe custody of the form referred to in sub-section (3) of section 68 and obtained from the prescribed authority, and the way bill referred to in section 73.”;

(16) in section 29, in sub-section (1), for the proviso, the following provisos shall be substituted:—

“Provided that no penalty shall be imposed under this sub-section on any dealer where such dealer makes application for registration to the prescribed authority in the manner referred

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to in sub-section (2) of section 26 and the rules made thereunder on or before the 30th day of September, 1998, and gets himself registered:

Provided further that no penalty shall be imposed under this sub-section in respect of the same fact for which a prosecution under sub-section (2) of section 88 has been instituted and no such prosecution shall lie in respect of a fact for which a penalty has been imposed under this section.”;

(17) after section 30, the following section shall be inserted:—

“Composition
of tax payable
under
section 17.

30A. (1) Notwithstanding anything contained in section 17, the amount of tax payable under that section by a registered dealer of such class of business or trade as the State Government may, by notification specify, may, subject to the other provisions of this section, be compounded by the Commissioner and the amount of tax so compounded shall be paid by such registered dealer in such manner, in such instalments, and by such date, as may be prescribed:

Provided that the amount of tax payable by any registered dealer for any year shall not be compounded—

- (a) where his gross turnover of sales exceeds seven lakh rupees during the immediately preceding year,
- (b) where the period of three years in respect of which or part of which the dealer is assessable to tax has not expired from the date of certificate of registration granted to him under sub-section (5), or a fresh certificate issued to him under sub-section (7), of section 26, as the case may be, and
- (c) where the turnover of sales or any part thereof for such year represents sales of goods imported by him from any place outside West Bengal.

Explanation.—For the purposes of this sub-section, in computing the period of three years referred to in clause (b) of the proviso, the period of a year or years which expired on any date before the appointed day during which a dealer was registered under the Bengal Finance (Sales Tax) Act, 1941 or under the West Bengal Sales Tax Act, 1954, repealed by section 106 (hereinafter referred to as earlier Act), and was assessed thereunder, shall be included.

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(2) A registered dealer who is eligible for composition of tax under sub-section (1) may, by an application made to the Commissioner in such form, in such manner, and by such time, as may be prescribed, exercise his option to pay the amount of tax to be compounded under sub-section (3) in lieu of the amount of tax payable by him under section 17.

(3) If the Commissioner is satisfied that the application made by the registered dealer under sub-section (2) in respect of a year is correct and complete, he may compound the amount of tax payable by such dealer for such year by adding such percentage, not exceeding twenty-five *per centum*, as may be prescribed, of—

- (a) the amount of tax last assessed for all the periods of a year under any earlier Act or under this Act and admitted by him to be due from him, or the amount of tax paid by him as per receipts furnished along with the returns in accordance with the provisions of section 30 in respect of all the periods taken together of the year immediately preceding the year for which composition is sought, whichever is greater, or
- (b) the amount of tax compounded under this sub-section and paid by him in respect of the year, if any, immediately preceding the year for which composition is sought,

as the case may be, to the amount of tax last assessed, paid or compounded as referred to in clause (a) or clause (b), whichever is applicable, for computing the amount of tax to be compounded.

(4) The different percentage of the amount of tax last assessed, paid or compounded, referred to in sub-section (3), may be prescribed for different class or classes of business or trade.

(5) Where the Commissioner has compounded the amount of tax payable by a dealer in respect of any year, he shall direct the dealer to pay the amount of tax so compounded in such manner, in such instalments, and by such date, as may be prescribed.

(6) Where the business of a dealer, whose tax has been compounded in respect of any year, is closed down or discontinued before the expiry of the year, he may, with the prior permission of the Commissioner, opt out of the ambit of

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this section in respect of the remaining part of the year and he shall be required to furnish return or returns in accordance with the provisions of section 30 for all the periods of the year commencing from the 1st day of that year and the amount of tax paid as an instalment, if any, shall be adjusted with the amount of tax payable according to his returns.

(7) Notwithstanding anything contained in section 45, the Commissioner shall not proceed to make any assessment of tax payable by a registered dealer for any period or periods of the year, if the amount of tax compounded under sub-section (3) has been fully paid by such registered dealer in accordance with the provisions of sub-section (5).”;

(18) in section 31, for the words “three *per centum*”; in the two places where they occur, the words “two *per centum*” shall be substituted;

(19) in section 32, in sub-section (1), for the words “three *per centum*”, the words “two *per centum*” shall be substituted;

(20) after section 32, the following section shall be inserted:—

“Interest on delayed payment of compounded amount of tax. 32A. Where a dealer fails to make payment of the amount of tax compounded under section 30A by the date specified in the notice issued thereunder, he shall pay a simple interest at the rate of two *per centum* for each British calendar month of default from the first day of the month next following the date specified in such notice up to the month preceding the month of full payment of such tax or up to the month of commencement of proceeding under section 52, whichever is earlier, upon so much of the amount of tax due from him according to such notice as remains unpaid at the end of such month of default.”;

(21) in section 34, for the words “three *per centum*”, the words “two *per centum*” shall be substituted;

(22) in clause (b) of the *Explanation* to section 40, the words “having investment in fixed capital assets exceeding ten lakh rupees” shall be omitted;

(23) after section 45, the following section shall be inserted:—

“Assessment in selective cases on the basis of random selection. 45A. (1) If returns are furnished together with receipts showing payment of tax under section 30 by the registered dealers in respect of all the periods of a year and it appears to the Commissioner from the returns furnished by each of the dealers that the gross turnover of sales made by each of such dealers for such year does not exceed seven lakh rupees,

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such dealers shall form a class and shall, notwithstanding anything contained in section 45, be eligible for selection for assessment of tax under sub-section (1) of that section on a random basis:

Provided that the provisions of this sub-section shall not apply to any registered dealers,—

- (a) if assessment of tax payable by such dealer have not been made under sub-section (1) of section 45 for three consecutive years, or
- (b) if any accounts, registers or documents have been seized under section 66 from him during the period of three years immediately preceding the year of such selection, or
- (c) if he is eligible for composition of tax payable by him under section 30A.

(2) If it appears to the Commissioner that the gross turnover of sales made by each of the dealers of the class referred to in sub-section (1) for all the periods of a year does not exceed seven lakh rupees and each of them is eligible for selection, the Commissioner may, select on a random basis in such manner and within such time as may be prescribed such percentage of such dealers as may be prescribed for assessment of the tax due from each of such dealers for all the periods of a year under sub-section (1) of section 45.

(3) The Commissioner shall not proceed to make assessment of tax due from the registered dealers, other than those selected under sub-section (2), for assessment under sub-section (1) of section 45 in respect of all the periods of the year referred to in sub-section (2):

Provided that where the Commissioner has information that—

- (a) the gross turnover of sales furnished by a registered dealer in his returns for all or any of the periods of such year is not correct, or
- (b) all or any of the declarations referred to in the first proviso, or the second proviso, to sub-section (2) of section 17, and required to be furnished by such dealer in support of his claims for concessional rate of tax specified in sub-clause (ii) of clause (a), clause (b), clause (c), clause (d), or clause (e), of sub-section (2) of that section as preferred by him in his returns for all or any of the periods of such year, have not been received by him, or

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- (c) all or any of the declarations referred to in the proviso to sub-clause (ii) of clause (a) of sub-section (3) of section 17 and required to be furnished in support of his claims for deduction under sub-clause (ii) of clause (a) of sub-section (3) of that section as preferred by him in his returns for all, or any of, the periods of such year, have not been received by him, or
- (d) such documentary evidence as is required to be furnished by such dealer in support of his claims for deduction under sub-clause (i), sub-clause (iii), sub-clause (iv), sub-clause (v), sub-clause (vi), sub-clause (vii), sub-clause (viii), sub-clause (ix) or sub-clause (x) of clause (a) of sub-section (3) of section 17 as preferred in his returns for all, or any of, the periods of such year, cannot be furnished or produced by him,

the Commissioner shall, notwithstanding the provisions of section 48, proceed to assess to the best of his judgement the amount of tax due from such dealer under section 45 after giving such dealer an opportunity of being heard at any time before the expiry of six years from the end of the year in respect of which or part of which assessment is made:

Provided further that any person appointed under sub-section (1) of section 3 to assist the Commissioner to whom the power to make assessment under section 45 has been delegated by the Commissioner shall not proceed to assess under that section after the expiry of the period referred to in sub-section (1), or sub-section (2), of section 48 unless such person obtains sanction of the Commissioner in writing for making assessment of such period within six years referred to in the first proviso.

Explanation.—For the purposes of this section, in computing the period of three years referred to in clause (b) of the first proviso, the period of year or years which expired on any date before the appointed day during which a dealer was registered under the Bengal Finance (Sales Tax) Act, 1941, or the West Bengal Sales Tax Act, 1954, repealed by section 106, and was assessed thereunder, shall be included.”;

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- (24) in section 48, after sub-section (2), the following sub-section shall be inserted:—

“(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), assessment of tax due from a registered dealer, not being selected under sub-section (2) of section 45A for assessment in respect of any year comprising a period or periods, may be made before the expiry of six years from the end of the year in respect of which or part of which the assessment is made.”;

- (25) in section 68,—

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

“(1) To ensure that there is no evasion of tax, no person shall transport from any railway station, steamer station, airport, port, post office or any checkpost set up under section 75 or from any other place any consignment of goods except in accordance with such restrictions and conditions as may be prescribed.”;

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

- (c) in sub-section (3), the words, letter and figures “specified in Part A of Schedule IV, or notified goods,” shall be omitted;

- (26) in section 69,—

- (a) for the words, letter and figures “goods specified in Part A of Schedule IV, or notified goods.”, the words “any consignment of goods” shall be substituted;

- (b) for the word and figures “section 68”, the words and figures “section 68 or section 73” shall be substituted;

- (c) in clause (a),—

(i) for the words “notified under”, the words “, referred to in” shall be substituted;

(ii) the words, figure and brackets “or at any place referred to in sub-section (2) of that section,” shall be omitted;

- (d) in clause (b), for the word “stored.”, the words “stored, or” shall be substituted;

- (e) after clause (b), the following clause shall be added:—

“(c) intercept, detain and search at any checkpost or any other place referred to in sub-section (2) of section 73, any goods vehicle.”;

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(27) after section 69, the following section shall be inserted:—

“Stock of goods stored in undisclosed warehouse in contravention of section 68. 69A. (1) If any registered dealer has not disclosed any warehouse in his application for registration made under sub-section (2) of section 26 or has not furnished information under section 97 regarding change of his warehouse or opening of a new warehouse for amendment of his certificate of registration under sub-section (8) of section 26 and if any stock of goods is found in such warehouse after search made under section 69 by the Commissioner or any person appointed under sub-section (1) of section 3 to assist him, it shall be presumed that such dealer has transported such goods in contravention of section 68 and stored those goods in such warehouse, unless such dealer—

- (i) explains to the Commissioner, or any person appointed under sub-section (1) of section 3 to assist him, who conducts such search, the reason for not disclosing the warehouse or furnishing the information under section 97, and the stock of goods found stored in such warehouse, and
- (ii) produces on demand by the Commissioner or any person appointed under sub-section (1) of section 3, and explains to such authority the stock register or any account of stock showing entry of such goods therein and purchase bill or cash memo, challan or any document of like nature within twenty-four hours or within such time as may be granted to him upon an application made in writing by such dealer.

(2) Where the dealer prays for time under clause (ii) of sub-section (1), the Commissioner, or any person appointed under sub-section (1) of section 3 to assist him, shall allow a time to produce before him the document referred to in that clause, and shall meanwhile seal such warehouse up to the time allowed by him.”;

(28) in section 70,—

- (a) in the marginal note, the words, letter and figures “specified in Part A of Schedule IV and notified goods” shall be omitted;
- (b) in sub-section (1),—
 - (i) for the word, letter and brackets “clause (a)”, the words, letters and brackets “clause (a), or clause (c),” shall be substituted;
 - (ii) the words, letter and figure “specified in Part A of Schedule IV or any notified goods” shall be omitted;

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- (c) in sub-section (2), the words, letter and figures “specified in Part A of Schedule IV or any notified goods” shall be omitted;
 - (d) after sub-section (2), the following sub-section shall be inserted:—
 - “(3) If the dealer fails to produce before the Commissioner or any person appointed under sub-section (1) of section 3 to assist him the document referred to in clause (ii) of sub-section (1) of section 69A and fails to satisfy him that the goods found in such warehouse have not been transported in contravention of section 68, he shall, for reasons to be recorded in writing, seize the goods and grant a receipt specifying the items of goods so seized.”;
- (29) in section 71,—
- (a) in sub-section (1),—
 - (i) the words, letter and figures “specified in Part A of Schedule IV or any notified goods” shall be omitted;
 - (ii) for the word “twenty-five”, the word “fifty” shall be substituted;
 - (iii) the following proviso shall be added at the end:—
 - “Provided that the sum of penalty that may be imposed under this sub-section shall not exceed—
 - (a) twenty-five *per centum* of the value of goods if the rate of tax leviable under sub-section (1) of section 17 or sub-section (1) of section 18 in respect of such goods does not exceed ten *per centum*;
 - (b) forty *per centum* of the value of goods if the rate of tax leviable under sub-section (1) of section 17 or sub-section (1) of section 18 in respect of such goods exceeds ten *per centum* but does not exceed fifteen *per centum*;
 - (c) fifty *per centum* of the value of goods if the rate of tax leviable under sub-section (1) of section 17 or sub-section (1) of section 18 in respect of such goods exceeds fifteen *per centum*.”;
- (b) in sub-section (3), the words, letter and figures “specified in Part A of Schedule IV, or the notified goods,” shall be omitted;

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(30) in section 72,—

- (a) the words, letter and figures “specified in Part A of Schedule IV or notified goods”, wherever they occur, shall be omitted;
- (b) in sub-section (1), the words “exceeding such quantum or value as the State Government may, by notification, specify,” shall be omitted;
- (c) for sub-section (5), the following sub-section shall be substituted:—

“(5) The Commissioner may, subject to such conditions and restrictions as may be prescribed, intercept at any place, other than those referred to in sub-section (2) and sub-section (4), within West Bengal any goods vehicle and require the transporter to produce before him the declaration and other documents referred to in sub-section (2) and search such goods vehicle for verification of the goods with the declaration and other documents produced, if any, by the transporter.”;

(31) in section 73,—

- (1) in sub-section (1),—
 - (a) for the words “such goods as the State Government may, by notification, specify”, the words “any consignment of goods” shall be substituted;
 - (b) in clause (a), for the word “declaration”, the words “way bill” shall be substituted;
 - (c) in clause (b), for the word “declaration”, the words “way bill” shall be substituted;
- (2) in sub-section (2),—
 - (a) for the word, letter and brackets “clause (b)”, the words, letters and brackets “clause (a) or clause (b), as the case may be,” shall be substituted;
 - (b) the words “if the carriage of such goods is caused otherwise than by a sale” shall be omitted;
- (3) sub-section (3) shall be omitted;
- (4) sub-section (4) shall be omitted;
- (5) in sub-section (5), for the words “the declaration”, the words “the way bill in the prescribed form” shall be substituted;

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(32) in section 74, after clause (e), the following clause shall be inserted:—

“(f) such other person or organisation, and in such circumstances, as may be prescribed.”;

(33) in section 88, in sub-section (1), after clause (b), the following clause shall be inserted:—

“(bb) fails to pay full amount of the tax compounded under section 30A by the date specified in the notice issued thereunder; or”;

(34) in section 97, after clause (b), the following clause shall be inserted:—

“(bb) discontinues or changes his warehouse or opens a new warehouse, or”;

(35) after section 99, the following section shall be inserted:—

“Partial transfer of business by a registered dealer. 99A. (1) Where the ownership of a part, division or unit of the business of a registered dealer is transferred by sale, gift, bequest, inheritance or otherwise, or transferred by way of a lease or licence, and if the transferee, lessee or licensee, as the case may be, carries on such business as a part of his existing business or a new business in some other name, he shall, for the purposes of this Act (except for the liabilities under this Act already discharged by the transferor) be deemed to be a dealer in default in the matter of payment of any tax, penalty or interest payable by or due from the transferor in respect of all the periods immediately preceding the date of such transfer in relation to such part, division or unit.

(2) If the transferee, lessee or licensee is a registered dealer and carries on the business referred to in sub-section (1), he shall, by an application under section 97, get his certificate of registration duly amended.

(3) If the transferee, lessee or licensee is not a dealer registered under this Act and if he carries on business from such part, division or unit, he shall, notwithstanding anything contained in section 9, section 10, section 12 or section 15, be liable to pay tax under this Act from the date of such transfer and be liable for registration under section 26.

(4) Where the transferee, lessee or licensee is deemed to be a dealer in default under sub-section (1) for any amount of tax, penalty or interest payable by, or due from, the transferor, such amount of tax, penalty or interest shall be recoverable from such transferee, lessee or licensee under section 52.”;

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(36) in Schedule I,—

- (a) in the entry in column (2) against serial No. 28A in column (1), for the words “or dialysis bag.”, the words “, dialysis bag, urobag, water seal drainage bag.”;
- (b) in the entry in column (2) against serial No. 52 in column (1), for the words “and map.”, the words “, any device or tool of the combination of ruler, compass and protractor, and map.” shall be substituted;
- (c) the entry in column (2) against serial No. 53 in column (1) shall be omitted;
- (d) in the entry in column (2) against serial No. 67 in column (1), after the words “silk yarn”, the words “manufactured or made in India” shall be inserted;
- (e) for serial No. 77 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:—

“77. Solar thermal device, solar photovoltaic device and combination of solar thermal device and photovoltaic device.”;
- (f) in column (3) against serial No. 87 in column (1), the words “Except when sold in sealed container of sold with a brand name.” shall be inserted;
- (g) after serial No. 89 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 added:—

“90. Windmill for water pumping and windmill for generation of electricity.
91. Split bamboo.
92. Kite.
93. Handmade sanitary pan, handmade water seal trap and handmade squatting plate.”;

(37) in Schedule III,—

- (a) the entry in column (2) against serial No. 9 in column (1) shall be omitted;
- (b) in the entry in column (2) against serial No. 11 in column (1), for the words, letters and brackets “, dolomite and polyvinyl chloride (P.V.C.)”, the words “and dolomite” shall be substituted;

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- (c) the entry in column (2) against serial No. 12 in column (1) shall be omitted;
 - (d) the entry in column (2) against serial No. 19 in column (1) shall be omitted;
 - (e) in the entry in column (2) against serial No. 21 in column (1), the words “, brief-case, suitcase and other cases and boxes, excluding school boxes,” shall be omitted;
- (38) in Schedule IV, in Part A,—
- (a) in the entry in column (2) against serial No. 22 in column (1), after item (xiv), the following items shall be added:—
 - “(xv) electric iron;
 - (xvi) electric hair-drier;
 - (xvii) electric hair remover.”;
 - (b) in the entry in column (2) against serial No. 26 in column (1), after the words and brackets “raisin (locally known as *kismis* or *monacca*)”, the words “, *amsatta*” shall be inserted;
 - (c) the entry in column (2) against serial No. 26A in column (1) shall be omitted;
 - (d) for serial No. 29 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be substituted:—
 - “29. Cellophane paper and polyester film.”;
 - (e) for serial No. 36 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:—
 - “36. Gypsum of all forms and descriptions.”;
 - (f) in the entry in column (2) against serial No. 51 in column (1), after the words “use or not”, the words “, and thinner” shall be added;
 - (g) for serial No. 86 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be substituted:—
 - “86. All non-cotton yarn, other than pure silk yarn manufactured or made in India.”;
 - (h) for serial No. 90 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be substituted:—

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"90. Milk products of all varieties and descriptions, that is to say,—

- (i) butter locally known as *makhan* including white butter,
- (ii) butter oil,
- (iii) clarified butter locally known as *ghee*,
- (iv) cheese locally known as *cheese* or *paneer*, and
- (v) cream locally known as *nanee*,

but excluding those milk products included in the goods specified elsewhere in this Schedule or in any other Schedule.”;

- (i) after serial No. 117 in column (1) and the entries relating thereto in column (2), the following serial Nos. and entries relating thereto shall be added:—

“118. Lottery ticket.

119. Leather gloves.

120. Pre-cast reinforced cement concrete (R. C. C.) building materials.

121. Residual liquefied hydrogen gas and other gases generally used as fuel.

122. (a) Furniture,

(b) sheet,

(c) door and window,

(d) water tank,

made of plastic, polyvinyl chloride (P.V.C.) or any other synthetic substance.

123. Pipe and pipe fittings made of polyvinyl chloride (P.V.C.), plastic or other synthetic substance.

124. Household wares of all varieties and descriptions, that is to say, utensils, kitchen implements, buckets, tumblers, receptacles, tiffin boxes, soap cases and trays, coat hangers, and similar other wares, made of plastic, but excluding those plastic goods specified elsewhere in this Schedule or in any other Schedule.

125. Thermowares, medical appliances made of plastic and also other plastic goods, but excluding those goods specified elsewhere in this Schedule or in any other Schedule.

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126. Articles, including floor and wall tiles, of polyvinyl chloride (P.V.C.), but excluding those specified elsewhere in this Schedule or in any other Schedule.
 127. Wheat flour, and *arra* and *suji* made from wheat, when sold in a sealed container or sold with a brand name.
 128. Moulded furniture, brief-case, suitcase, and other cases and boxes, made of polyvinyl chloride (P.V.C.), plastic or other synthetic substance.
 129. Asbestos sheet and asbestos pipe.”;
- (39) in Schedule V, after serial No. 4 in column (1) and the entries relating thereto in column (2), the following serial Nos. and entries shall be inserted:—
- “5. Spices of all varieties and descriptions, other than those included in spices specified in Schedule IV.
 6. Electric motor and pump operated by motor.
 7. Rain coat.
 8. Food made from sayabean, commonly known as saya food.
 9. Vegetable, green, dried, dehydrated or preserved, when sold in a sealed container.
 10. Tarpaulin and canvas.”;
- (40) in Schedule VI,—
- (a) in the entry in column (2) against serial No. 2 in column (1), the words “, when sold at a price not exceeding five hundred rupees per pair” shall be omitted;
 - (b) in the entry in column (2) against serial No. 4 in column (1), after the words “hydrogen peroxide”, the words “pigments and acid oil” shall be inserted;
 - (c) after serial No. 11 in column (1) and the entry relating thereto in column (2), the following serial Nos. and entries relating thereto shall be inserted:—
 - “12. Components of storage battery.
 13. Playing cards.
 14. Bearing.
 15. Electronic components, such as diode, transistor, resistor, integrated circuit, microprocessor chips, thermistors, capacitor but excluding those goods specified elsewhere in this Schedule or in any other Schedule.

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16. Printed circuit board.
 17. Resin.
 18. Non-ferrous metal in all its forms, namely, ingots, bars, rods, slabs, but excluding those specified in any other Schedule.”;
- (41) in Schedule VII, after serial No. 9 in column (1) and the entry relating thereto in column (2), the following serial No. and entry relating thereto shall be inserted:—
- “10. Export-import (EXIM) scrip, replenishment licence and special import licence.”;
- (42) in Schedule VIII,—
- (a) in the entry in column (2) against serial No. 9 in column (1), for the words “gold and silver utensils.”, the words “other gold and silver articles.” shall be substituted;
 - (b) in the entry in column (2) against serial No. 10 in column (1), after the words “but excluding”, the word “bearings,” shall be inserted;
 - (c) for the word “Twenty” in column (3) against serial No. 22 in column (1), the word “Twenty-five” shall be substituted;
- (43) in Schedule VIIIA,—
- (a) for serial No. 2 in column (1) and the entries relating thereto in column (2), column (3) and column (4), the following serial No. in column (1) and entries relating thereto in column (2), column (3) and column (4) respectively shall be substituted:—
- “2. Furniture, almirahs, and safes, made wholly or principally of aluminium, stainless steel, iron and steel. Twelve Two”;
- (b) after serial No. 2 in column (1) and the entries relating thereto in column (2), column (3) and column (4), the following serial Nos. in column (1) and entries relating thereto in column (2), column (3) and column (4) respectively shall be inserted:—
- “3. Marble, granite, black stone, cudappa stone, kota stone and any other natural stone and articles (including tiles) made thereof. Twelve Five.

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4. Electric fan, exhaust fan
and air circulator. Seven Three.”;

(44) in Schedule IX,—

(a) in the entry in column (2) against serial No. 3 in column (1), the words, figures and brackets “(i) electric motor of capacity not exceeding 2 horse-power and electric pump operated by motor of such capacity;” shall be omitted;

(b) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(c) for serial No. 8 in column (1) and the entry relating thereto in column (2), the following serial Nos. and entries relating thereto shall be substituted:—

“8. Brief-case, suitcase and other cases and boxes, made of fibre glass.

9. Margarine, sold as a butter substitute under various trade names and descriptions, such as, *Spredit* and *Marigold* or sold under any other name or description whatsoever.

10. All other goods not specified in this Schedule or in any other Schedule.”;

(45) in Schedule X,—

(a) in rule 5, in clause (a), for the words “three *per centum*”, the words “two *per centum*” shall be substituted;

(b) in rule 60, in sub-rule (1), in clause (a), for the words “thirty-six *per centum*”, the words “twenty-four *per centum*” shall be substituted;

(c) in rule 64, for the words “thirty-six *per centum*”, the words “twenty-four *per centum*” shall be substituted;

(b) in rule 69, in sub-rule (3), for the “words thirty-six *per centum*”, the words “twenty-four *per centum*” shall be substituted.