

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT

Legislative

West Bengal Act III of 1999

THE WEST BENGAL FINANCE ACT, 1999.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,
Extraordinary, of the 31st March, 1999.]

[31st March, 1999.]

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Urban Land Taxation Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Multi-storeyed Building Tax Act, 1979, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, the West Bengal Luxury Tax Act, 1994, the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996.

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Urban Land Taxation Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Multi-storeyed Building Tax Act, 1979, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, the West Bengal Luxury Tax Act, 1994, the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996, for the purposes and in the manner hereinafter appearing;

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

2 of 1899.
Ben. Act X
of 1935.
Ben. Act IV
of 1944.
West Ben.
Act XXI of
1972.
West Ben.
Act VIII of
1976.
West Ben.
Act VI of
1979.
West Ben.
Act XVII of
1979.
West Ben.
Act VI of
1982.
West Ben.
Act XV of
1994.
West Ben.
Act XLIX of
1994.
West Ben.
Act XIX of
1996.

(Sections 1-3.)

Short title
and
Commence-
ment.

1. (1) This Act may be called the West Bengal Finance Act, 1999.

(2) Save 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.

Application
and
amendment
of Act 2 of
1899.

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

(2) In Schedule 1A to the principal Act, for the *Explanation* appended to article 33, the following *Explanation* shall be substituted:—

“*Explanation.*—For the purpose of this article, member of a family shall mean parent, spouse, son, daughter (unmarried, widowed or divorcee), son’s wife, grandson, granddaughter, brother or sister (unmarried, widowed or divorcee).”.

Amendment
of Ben. Act
X of 1935.

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

(1) in section 2, to clause (2a), the following *Explanation* shall be added and shall be deemed to have been added on the 1st day of February, 1993:—

“*Explanation.*—“Some other charge” shall include demand charge and power factor surcharge.”;

(2) in the First Schedule, in Part B, for the *Explanation*, the following *Explanation* shall be substituted:—

“*Explanation.*—Notwithstanding anything contained in Part A or Part C, where energy is consumed in any premises for lights and fans and for any other purposes in connection with industrial or manufacturing process, including cold storage, electrolysis or heating in electric furnaces, carried on therein, and the quantity of energy consumed for lights and fans is not separately indicated by meters or sub-meters, such quantity of energy consumed for lights and fans or for any other purposes shall be deemed to have been consumed for industrial purposes and the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of this part:

Provided that in respect of energy consumed in residences situated in such premises, the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of Part C of this Schedule.”;

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(Sections 4, 5.)

- (3) in the Second Schedule, to the entry against item No. (13), the following *Explanation* shall be added and shall be deemed to have been added on the 1st day of April, 1993:—

“*Explanation.*—A sick industrial unit or a closed industrial unit, after being rehabilitated or revived, shall be deemed to be a newly set up industrial unit.”.

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

Amendment
of Ben. Act
IV of 1944.

- (1) in section 21, in sub-section (3A), the words and figures “, except the powers provided under section 37,” shall be omitted;
- (2) to section 37, the following *Explanation* shall be added at the end:—

‘*Explanation.*—For the purposes of this section, the expression “Commissioner” shall include an Additional Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21.’;

- (3) in section 45, in sub-section (4), for the words “three years” in the two places where they occur, the words “six years” shall be substituted.

5. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972,—

Amendment
of West Ben.
Act XXI of
1972.

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

‘(aa) “Commissioner” means the Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944;’;

Ben. Act IV
of 1944.

- (2) in section 4B, in sub-section (3), after the word, figure and letter “section 5A,” the words, figures and letters “section 5B or section 5C,” shall be inserted;
- (3) in section 4C, after the word, figure and letter “section 5A,” the words, figures and letters “section 5B or section 5C,” shall be inserted;
- (4) in section 5A, in sub-section (3), in the first proviso, the words “revised or” shall be omitted;

(Section 6.)

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

“*Suo motu*
revision by
the
Commis-
sioner.

5B. Subject to such rules as may be made under this Act and for reasons to be recorded in writing, the Commissioner may, on his own motion, revise any assessment order or any other order, passed by any authority under section 5, or section 5A, and the rules made thereunder.

Revision by
Commis-
sioner upon
application.

5C. Subject to such rules as may be prescribed under this Act and for reasons to be recorded in writing, the Commissioner may, upon application, revise an appellate order passed by any authority under section 5A and the rules made thereunder:

Provided that the provisions of this section shall not apply to any appellate order passed by an appellate authority under sub-section (2) of section 5A on any day before the date of coming into force of this section.”;

(6) in section 8,—

- (i) in sub-section (1), for the words beginning with “Any Officer” and ending with “by the State Government for the purpose,”, the words “The Commissioner and such other officers as may be prescribed” shall be substituted;
- (ii) in sub-section (2), for the words “any officer so authorised,”, the words, figure and brackets “any officer referred to in sub-section (1),” shall be substituted;
- (iii) in sub-section (3), for the words “Every officer authorised under this section”, the words, figure and brackets “Every officer referred to in sub-section (1)” shall be substituted.

6. In the West Bengal Urban Land Taxation Act, 1976, after section 14A, the following section shall be inserted and shall be deemed to have been inserted on the 15th day of March, 1999:—

“Assessment
deemed to
be made in
certain
cases.

14B. (1) Notwithstanding anything contained in sub-section (1), or sub-section (2), of section 14, any return furnished by an owner in accordance with the provisions of sub-section (1), or sub-section (3), of section 12, in respect of any financial year or part thereof beginning with the financial year in which section 12 came into force and ending with the financial year that completed on the 31st day of March, 1999 (hereinafter referred to as the

Amendment
of West Ben.
Act VIII of
1976.

(Section 6.)

eligible period) in respect of which no assessment under sub-section (1), or sub-section (2), of section 14 has been made, shall be accepted as correct and complete and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2), be deemed to have been made on the 30th day of July, 1999:

Provided that where any assessment made under sub-section (1), or sub-section (2), of section 14, in respect of any financial year or part thereof falling within the eligible period has been set aside under section 22 or section 23 with direction to make fresh assessment, the provisions of this sub-section shall not apply.

(2) When the Commissioner or any other person appointed under sub-section (1) of section 8 having jurisdiction on any owner is satisfied on information or otherwise that an owner referred to in sub-section (1) of this section, in the return submitted by him under sub-section (1), or sub-section (3), of section 12,—

- (a) has furnished incorrect market value of retained land in the case of land tax or incorrect market value of the land occupied by building or land appurtenant to such building in the case of urban land tax, or has furnished incorrect particulars of land for the purposes of land tax or urban land tax, as the case may be, resulting in less payment of such tax, or
- (b) has not paid such tax or has paid such tax less than the tax payable according to his return submitted under sub-section (1), or sub-section (3), of section 12,

relating to any financial year or part thereof in respect of which an assessment is deemed to have been made under sub-section (1) of this section, he may, within six years from the date of such assessment, re-open such assessment and, after giving such owner a reasonable opportunity of being heard, make fresh assessment under sub-section (2) of section 14 and, in the case where such fresh assessment is made, all the provisions of section 14 shall apply *mutatis mutandis*.

(3) Where an owner brings to the notice of the Commissioner or any other person appointed under sub-section (1) of section 8 having jurisdiction on such owner, in writing, within six months from the date of assessment made under sub-section (1) of this section, in respect of any financial year or part thereof that due to his error in fact or in law, an amount of such tax has been paid by him in excess of what was payable in respect of any financial year or part thereof, the Commissioner or such other person shall re-open such assessment for making fresh assessment under sub-section (2) of section 14.

(Section 7.)

(4) An owner may furnish his return relating to any financial year or part thereof falling within the eligible period in accordance with the provisions of sub-section (1), or sub-section (3), as the case may be, of section 12 on any day prior to the 30th day of July, 1999.

(5) Notwithstanding anything contained in sub-section (2) of section 14, no penalty under that sub-section for default in furnishing return under section 12 shall be imposed on any owner, where such owner furnished before the coming into force of this section, or furnishes before the 30th day of July, 1999, his return in accordance with the provisions of sub-section (1), or sub-section (3), as the case may be, of section 12 relating to any financial year or part thereof falling within the eligible period.”.

Amendment
of West Ben.
Act VI of
1979.

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

(1) in section 2,—

(i) in clause (f), the following *Explanation* shall be added at the end:—

‘*Explanation.*—The expression “person who earns wages on casual basis” shall mean a person who earns wages on being employed for a period not exceeding 180 days in a year.’;

(ii) in clause (j), the following *Explanation* shall be added at the end:—

‘*Explanation.*—For the purposes of this clause or clause (c), the expression “on regular basis” shall mean for a period exceeding 180 days in a year.’;

(2) for section 19, the following section shall be substituted:—

‘Offences
and
penalties.

19. (1) Whoever—

(a) furnishes any incorrect information in a return under sub-section (1) of section 6, or

(b) furnishes any incorrect information in Form IX as required under section 8 and the rules made under this Act, or

(c) refuses to comply with any requirement under sub-section (1), or sub-section (2), of section 17,

(Section 7.)

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

Provided that the provisions of this section shall not apply to an employer or person referred to in sub-section (1) of section 9A where he complies with the provisions contained therein in relation to the period commencing on the date of his liability to pay tax and ending on the 30th day of September, 1992.

(2) Whoever knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information, or suppresses material information shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

(3) Whoever obstructs any officer making inspection or search or seizure or taking other actions under sub-section (3), or sub-section (4), or sub-section (5), of section 17 shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

(4) Any offence punishable under sub-section (1), sub-section (2), or sub-section (3) shall be cognizable and bailable.

(5) In any prosecution for an offence under this Act which requires a culpable mental state on the part of an accused, the court shall presume the existence of such culpable mental state until the contrary is proved.

Explanation I.—In this sub-section, “culpable mental state” includes intention, motive, knowledge of a fact, or belief in, or reason to believe, a fact.

Explanation II.—If any of the offences under sub-section (2) or sub-section (3) continues, such offence shall be deemed to be a continuing offence.

(Section 7.)

- (6) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Commissioner and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try such offence.’;
- (3) for the Schedule, the following Schedule shall be substituted:—

‘THE SCHEDULE

(See section 3.)

Schedule of rates of tax on professions, trades, callings and employments.

Sl. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are—	
	(i) Rs. 1,500 or less	Nil,
	(ii) Rs. 1,501 or more, but less than Rs. 2,001	Rs. 18 per month,
	(iii) Rs. 2,001 or more, but less than Rs. 3,001	Rs. 25 per month,
	(iv) Rs. 3,001 or more, but less than Rs. 5,001	Rs. 30 per month,
	(v) Rs. 5,001 or more, but less than Rs. 6,001	Rs. 40 per month,
	(vi) Rs. 6,001 or more, but less than Rs. 7,001	Rs. 45 per month,
	(vii) Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month,
	(viii) Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month,
	(ix) Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month,
	(x) Rs. 15,001 and above	Rs. 130 per month.
2.	(a) Legal practitioners including solicitors and notaries public,	
	(b) Medical practitioners including medical consultants and dentists,	

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(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
	(c) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants,	
	where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
	(v) Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
	(vi) Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
	(vii) Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
	(viii) Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
	(ix) Rs. 1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
	(x) Rs. 1,80,001 and above	Rs. 1,560 per annum.
3.	Chief agents, principal agents, special agents, insurance agents, and surveyors or loss assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
(iii)	Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
(iv)	Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
(v)	Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
(vi)	Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
(vii)	Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
(viii)	Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
(ix)	Rs. 1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
(x)	Rs. 1,80,001 and above	Rs. 1,560 per annum.

Explanation.—For the purposes of the entries against serial Nos. 2 and 3, “annual gross income”, in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.

4. (a) Members of associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952) Rs. 900 per annum,
- (b) (i) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) Rs. 900 per annum,
- (ii) Remisiers recognised by a Stock Exchange Rs. 400 per annum.

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
5.	(a) Estate agents or promoters or brokers or commission agents or <i>del credere</i> agents or mercantile agents	Rs. 2,500 per annum.
	(b) Contractors of all descriptions engaged in any work: Such contractors whose gross business in a year is—	
	(i) less than Rs. 1,00,000	Nil,
	(ii) Rs. 1,00,000 or more, but less than Rs. 5,00,000	Rs. 300 per annum,
	(iii) Rs. 5,00,000 or more, but less than Rs. 10,00,000	Rs. 750 per annum,
	(iv) Rs. 10,00,000 or more	Rs. 900 per annum.
<p><i>Explanation.</i>—For the purposes of this entry, “gross business” shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.</p>		
6.	Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers	Rs. 2,500 per annum.
7.	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956)	Rs. 2,500 per annum.
8.	(a) Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State	Rs. 2,500 per annum.
	(b) Jockeys licensed by any Turf Club in the State	Rs. 150 per annum.

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
9.	(a) Dealers liable to pay tax under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the Central Sales Tax Act, 1956 (74 of 1956):—	
	(i) such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sales is—	
	(A) less than Rs. 2,00,000	Rs. 150 per annum,
	(B) Rs. 2,00,000 or more, but not exceeding Rs. 7.5 lakhs	Rs. 300 per annum,
	(C) above Rs. 7.5 lakhs but not exceeding Rs. 25 lakhs	Rs. 600 per annum,
	(D) above Rs. 25 lakhs but not exceeding Rs. 1 crore	Rs. 1,200 per annum,
	(E) above Rs. 1 crore	Rs. 2,000 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “annual gross turnover of sales” shall mean the turnover of sales as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) during the immediately preceding year,	
	(ii) any dealer as occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994)	Rs. 2,500 per annum.
	(b) Occupiers, owners, lessees or licensees, as the case may be, of rice mills	Rs. 2,500 per annum.

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
10.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealers covered by entry 9. Such occupiers of factories— (i) where not more than fifteen workers are working (ii) where more than fifteen workers are working	 Rs. 600 per annum, Rs. 1,500 per annum.
	<i>Explanation.</i> —For the purposes of this entry and entry 11, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such months.	
11.	Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9. Such employers or shop-keepers— (i) where there are no employees (ii) where there are less than five employees (iii) where there are five or more employees but less than eleven employees	 Rs. 50 per annum, Rs. 100 per annum, Rs. 250 per annum,

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
	(iv) where there are eleven or more employees but less than twenty employees	Rs. 350 per annum,
	(v) where there are twenty or more employees	Rs. 600 per annum.
12.	Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas	Rs. 2,500 per annum.
13.	(a) Owners or occupiers of distilleries, breweries and bottling plants	Rs. 2,500 per annum.
	(b) Licensed foreign liquor vendors	Rs. 2,500 per annum.
	(c) Owners or occupiers or lessees of residential hotels of 3-star category and above	Rs. 2,500 per annum.
	(d) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below 3-star category	Rs. 500 per annum.
	(e) Licensed opium, pachwai, toddy or bhang vendors	Rs. 250 per annum.
	(f) Owners, lessees or licencees, as the case may be, of—	
	(i) nursing homes and pathological laboratories	Rs. 2,500 per annum,
	(ii) cinema houses and theatres	Rs. 500 per annum,
	(iii) video parlours and video rental libraries	Rs. 2,500 per annum.
	(g) Owners, licencees or lessees, as the case may be, of premises let out for social functions	Rs. 2,500 per annum.
	(h) Owners or occupiers of cold storages	Rs. 900 per annum.

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
14.	Owners or lessees of—	
	(a) beauty parlours (non air-conditioned)	Rs. 900 per annum,
	(b) beauty parlours (air-conditioned)	Rs. 2,500 per annum,
	(c) health resorts or slimming centres	Rs. 2,500 per annum,
	(d) air-conditioned hair-dressing saloons	Rs. 2,500 per annum,
	(e) air-conditioned restaurants	Rs. 2,500 per annum.
15.	<p>Holders of permits granted and issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward.</p> <p>Where any such person holds permit or permits for any taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses—</p> <p>(i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle</p> <p>(ii) in respect of each truck or bus</p> <p>Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.</p>	<p>Rs. 50 per annum,</p> <p>Rs. 100 per annum:</p>
16.	Licensed money-lenders under the Bengal Money-lenders Act, 1940 (Ben. Act X of 1940)	Rs. 2,500 per annum.
17.	(a) Individuals or institutions conducting chit funds and lotteries	Rs. 2,500 per annum.
	(b) Authorised stockists of lottery tickets	Rs. 2,500 per annum.
18.	Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any profession, trade or calling—	
	(a) State level societies	Rs. 900 per annum,
	(b) district level societies	Rs. 450 per annum.

(Section 7.)

Sl. No.	Class of persons	Rate of tax
1	2	3
19.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)	Rs. 2,500 per annum.
20.	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling	Rs. 2,500 per annum.
21.	Partnership firms when engaged in any profession, trade or calling. Such firms whose gross annual turnover is—	
	(i) Rs. 25 lakhs or less	Rs. 600 per annum,
	(ii) above Rs. 25 lakhs but less than Rs. 1 crore	Rs. 1,200 per annum,
	(iii) Rs. 1 crore or above	Rs. 2,500 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “annual turnover” shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms.	
22.	Owners, licencees or lessees, as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling	Rs. 2,500 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “training institutes” engaged in any cultural, social or welfare activity shall be excluded.	
23.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act	Rate of tax, not exceeding Rs. 2,500 per annum, shall be as may be fixed by notification.

(Section 8.)

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.’.

8. In the West Bengal Multi-storeyed Building Tax Act, 1979, after section 7, the following section shall be inserted and shall be deemed to have been inserted on the 15th day of March, 1999:—

Amendment
of West Ben.
Act XVII of
1979.

“Assessment
deemed to
be made in
certain
cases.

7A. (1) Notwithstanding anything contained in sub-section (2) of section 7, any declaration furnished in accordance with the provisions of sub-section (1) of section 7 by an owner of a multi-storeyed building or part thereof having a covered space less than 1500 square metres in respect of any year or part thereof beginning with the year in which section 7 of the Act came into force and ending with the year completed on the 31st day of March, 1999 (hereinafter referred to as the eligible period) in respect of which no assessment under sub-section (2) of that section has been made, shall be accepted as correct and complete and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2) of this section, be deemed to have been made on the 30th day of July, 1999:

Provided that where any assessment made under sub-section (2) of section 7 in respect of any year or part thereof falling within the eligible period has been set aside under section 13 or section 17 with direction to make fresh assessment, the provisions of this sub-section shall not apply.

(2) When the Commissioner or any person appointed under sub-section (2) of section 4 having jurisdiction on any owner is satisfied on information or otherwise that an owner referred to in sub-section (1) of this section, in the declaration submitted by him under sub-section (1) of section 7—

- (i) has furnished incorrect annual value or incorrect particulars relating to covered space of the multi-storeyed building or part thereof resulting in less payment of the tax; or
- (ii) has not paid the tax or paid the tax less than the tax payable according to such declaration,

relating to any year or part thereof in respect of which an assessment is deemed to have been made under sub-section (1) of this section, he may, within six years from the date of such assessment, re-open such assessment and, after giving such owner a reasonable opportunity of being heard, make fresh assessment under sub-section (2) of section 7 and, in the case where such fresh assessment is made, the provisions of section 8A or section 9, as the case may be, shall apply *mutatis mutandis*.

(Section 9.)

(3) Where an owner brings in writing to the notice of the Commissioner or any person appointed under sub-section (2) of section 4 having jurisdiction on such owner, within six months from the date of assessment made under sub-section (1), relating to any year or part thereof that due to his error in fact or in law, an amount of the tax has been paid by him in excess of what was payable in respect of any year or part thereof, the Commissioner or such person shall, re-open such assessment for making fresh assessment under sub-section (2) of section 7.

(4) An owner may furnish his declaration relating to any year or part thereof falling within the eligible period in accordance with the provisions of sub-section (1) of section 7 on any day prior to the 30th day of July, 1999.

(5) Notwithstanding the provisions of sub-section (1) of section 8A or sub-section (1) of section 9, no penalty under the said provisions shall be imposed on any owner referred to in sub-section (1) of this section, where such owner furnished or furnishes before the 30th day of July, 1999, his declaration in accordance with the provisions of sub-section (1) of section 7 relating to any year falling within the eligible period.”.

Amendment
of West Ben.
Act VI of
1982.

9. In the West Bengal Entertainment-cum-Amusement Tax Act, 1982, in section 8,—

(1) in sub-section (1), after the words “The prescribed authority”, the words “or such other officers as the State Government may, by notification in the *Official Gazette*, appoint” shall be inserted;

(2) in sub-section (2), after the words “The prescribed authority”, the words “or such other officers as the State Government may, by notification in the *Official Gazette*, appoint” shall be inserted;

(3) after sub-section (2), the following sub-section shall be inserted:—

“(3) Any of the authorities referred to in sub-section (1) and sub-section (2) may, on information or of its own motion, or when the State Government or the prescribed authority so directs, carry out investigation or hold enquiry into any case of alleged or suspected evasion of tax as well as malpractices connected therewith, in respect of holder of a video cassette recorder set or holder of a video cassette player set or an owner or person for the time being in possession of any electrical, electronic or mechanical device, who is liable to pay tax under this Act and the rules made thereunder, and send a report thereof to the prescribed authority.”.

(Sections 10, 11.)

10. In the West Bengal Luxury Tax Act, 1994, in the Schedule, after serial No. 17 and the entry relating thereto, the following serial Nos. and entries relating thereto shall be inserted:—

Amendment
of West Ben.
Act XV of
1994.

“18. Motor car priced at Rs. 6 lakhs and above.

19. Home theatre equipment priced at Rs. 20,000 and above.

20. Music system priced at Rs. 20,000 and above.

21. Video camera priced at Rs. 20,000 and above.”.

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

Amendment
of West Ben.
Act XLIX of
1994.

(1) in section 2,—

(a) in clause (17), for the words “, extracting any goods or such processing of any goods as may be prescribed,” the words “or extracting any goods,” shall be substituted;

(b) in clause (40), in sub-clause (a), after the words and figures “in Schedule IV”, the words “, other than rice, wheat and foreign liquor as specified in that Schedule,” shall be inserted;

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

(a) clause (b) shall be omitted;

(b) in clause (c), the words “and cooked foods” shall be omitted;

(c) clause (d) shall be omitted;

(d) for clause (e), the following clause shall be substituted:—

“(e) in relation to any other dealer, 5,00,000 rupees, excluding turnover of sales of goods specified in Schedule IV.”;

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

“Provided that the State Government may, by notification, specify such of the goods specified in Schedule IV in respect of which the provisions of this sub-section shall not apply to a dealer selling such of the goods so specified in such notification unless the turnover of sales of such goods of such dealer exceeds such quantum of sales in a year as the State Government may fix by such notification and such dealer shall be liable to pay tax under this sub-section on all sales of such goods effected on and from the date immediately following the date on which his turnover of sales of such goods exceeds the quantum of sales fixed by the State Government by such notification.”;

(Section 11.)

(4) in section 17,—

(a) in sub-section (1), to clause (gg), the following *Explanation* shall be added at the end:—

‘*Explanation.*—For the purposes of this clause, the entry “Zero”, wherever it occurs in column (3) of Schedule VIIIA, shall be deemed to be within the meaning of the expression “at the rate fixed in column (3).”’;

(b) in sub-section (2),—

(i) in clause (a),—

(A) sub-clause (i) shall be omitted;

(B) for sub-clause (ii), the following sub-clause shall be substituted:—

“(ii) four *per centum* of such part of his taxable turnover of sales as represents sales of plant and machinery to any person for sale, referred to in sub-clause (c) of clause (30) of section 2 of such goods by him in West Bengal:

Provided that the provisions of this sub-clause shall apply subject to such conditions and restrictions as may be prescribed;”;

(ii) in clause (b), in sub-clause (i), for the words “two *per centum*”, the words “one *per centum*” shall be substituted;

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

“(ff) four *per centum* of such part of his taxable turnover of sales as represents sales of scientific instruments to educational and research institutions;”;

(iv) for clause (h), the following clause shall be substituted:—

“(h) four *per centum* of such part of his taxable turnover of sales as represents sales, referred to in sub-clause (c) of clause (30) of section 2, of plant and machinery;”;

(Section 11.)

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

“(hh) two *per centum* of such part of his taxable turnover of sales as represents sales of powdered milk to dairies in West Bengal for use in reconstitution of milk in West Bengal by such dairies:

Provided that the provisions of this clause shall apply subject to such conditions and restrictions as may be prescribed;”;

(vi) clause (j) shall be omitted;

(vii) in the first proviso, for the words, figure, letters and brackets “, except such sales referred to in sub-clause (i) of clause (a) as may be prescribed, the provisions of clause (a)”, the words, figure, letter and brackets “the provisions of sub-clause (iii) of clause (a)” shall be substituted;

(c) in sub-section (2A),—

(i) after the words “the tax payable by a”, the word “registered” shall be inserted;

(ii) after the words “purchased by him in West Bengal”, the words “on payment of tax at the rate specified in sub-column (a) of column (3), for resale,” shall be inserted;

(iii) after the words “from a registered dealer and”, the words “, except in the case of such sales of such goods as may be prescribed,” shall be inserted;

(d) in sub-section (3), in clause (a),—

(i) sub-clause (ii) shall be omitted;

(ii) in sub-clause (iv), for the words “goods, other than iron and steel,” the words “rice or wheat,” shall be substituted;

(iii) sub-clause (vi) shall be omitted;

(iv) sub-clause (vii) shall be omitted;

(v) in sub-clause (viii), in the proviso, the words “, obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority,” shall be omitted;

(Section 11.)

(vi) after sub-clause (viii), the following sub-clause shall be inserted:—

“(viii) sales of goods specified in Schedule VIIIA, on a prior sale whereof in West Bengal by a registered dealer due tax at the rate specified in sub-column (b) of column (3) of that Schedule is shown to the satisfaction of the Commissioner to have been paid;”;

(vii) in sub-clause (ix), for the word and figures “Schedule VIII,” the word and figures “Schedule IV,” shall be substituted;

(viii) in sub-clause (x), for the word and figures “Schedule VIII,” the word and figures “Schedule IV,” shall be substituted;

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

“Compounded rate of tax on sale of cooked food by non-airconditioned hotel or restaurant.

17D. (1) Subject to such conditions and restrictions as may be prescribed, any registered dealer selling cooked food from his non-airconditioned hotel or restaurant in West Bengal, and having a gross turnover of sales of such goods not exceeding five lakh rupees in the immediately preceding year, may, at his option, pay the tax for each quarter of the following year in lieu of tax payable under section 17, section 16 or section 16A, on sales of cooked food from his non-airconditioned hotel or restaurant at such compounded rate, not exceeding ten thousand rupees per quarter of a year, and different rates may be prescribed for different slabs of turnover of sales:

Provided that the provisions of this sub-section shall not apply to any area or areas other than such area or areas as may be prescribed:

Provided further that the tax payable at compounded rate shall not be available to any registered dealer for any period exceeding five years.

(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.”;

(Section 11.)

- (6) in section 18, in sub-section (1), for the words “twenty-five *per centum*”, the words “thirty *per centum*” shall be substituted;
- (7) in section 20, for sub-section (2), the following sub-section shall be substituted:—

“(2) The tax payable by a dealer liable to pay tax under section 13 shall be levied on his taxable specified purchase price at the rate of—

- (a) four *per centum* of such purchase price as relates to purchases referred to in clause (a), or clause (c), of sub-section (1) of section 13, and
- (b) one *per centum* of such purchase price as relates to purchases referred to in clause (b) of sub-section (1) of section 13:

Provided that the tax payable under clause (a) of this sub-section on the purchase of any goods shall be levied at the rate referred to in sub-section (1) of section 17, where the rate of tax on such goods is less than four *per centum* under sub-section (1) of section 17.”;

- (8) section 22A shall be omitted;
- (9) in section 40,—
 - (a) in sub-section (1),—
 - (i) for the words “nine years,” the words “fifteen years,” shall be substituted;
 - (ii) in the second proviso, in clause (i), for the words “one hundred”, the words “five hundred” shall be substituted;
 - (b) in sub-section (2), for the words “nine years,” the words “fifteen years,” shall be substituted;
 - (c) in sub-section (3),—
 - (i) after the words “one hundred”, the words “and seventy-five” shall be inserted;
 - (ii) for the words “fifty crore rupees”, the words “seventy-five crore rupees” shall be substituted;
- (10) in section 41, in sub-section (1),—
 - (a) after the words “one hundred”, the words “and fifty” shall be inserted;
 - (b) for the words “fifty crore rupees”, the words “seventy-five crore rupees” shall be substituted;
 - (c) in the first proviso, for the words “nine years”, the words “thirteen years” shall be substituted;

(Section 11.)

(d) in the third proviso, in clause (i), for the words “one hundred”, the words “five hundred” shall be substituted;

(11) in section 44,—

(a) in clause (a), for the word “notification,”, the words “general or special order,” shall be substituted and shall be deemed to have been substituted on the 1st day of May, 1995;

(b) in clause (b), for the word “notification” in the two places where it occurs, the words “general or special order” shall be substituted and shall be deemed to have been substituted on the 1st day of May, 1995;

(12) in section 45A, in sub-section (1), after the proviso, the following proviso shall be inserted:—

“Provided further that the provisions of this sub-section shall not apply to any registered dealer of such class of business or trade, or any registered dealer who deals in such class or classes of goods, as the State Government may, by notification, specify.”;

(13) in section 70,—

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

“Provided that in computing the period of detention not exceeding forty-eight hours, Sunday or a public holiday declared under the Negotiable Instruments Act, 1881, shall be excluded.”;

26 of 1881.

(b) after sub-section (3), the following sub-section shall be inserted:—

“(4) Where the authority referred to in sub-section (1) seizes any goods under the sub-section, it may, at the option of any transporter, in writing, give custody of such seized goods to him in the manner prescribed, and allow him to transport such seized goods up to the godown or warehouse of the transporter in West Bengal as declared by him, on the express conditions that such transporter shall keep such seized goods in the said godown or warehouse and that he shall not deliver such seized goods to the consignee or owner of such seized goods so transported by him before the proceedings, if any, initiated against the consignee or owner of such seized goods under section 71 is concluded:

Provided that the authority referred to in sub-section (1) may take physical possession of such seized goods from the custody of the transporter even before the

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conclusion of the proceedings under section 71 where such transporter communicates, in writing, to such authority his difficulty in keeping such seized goods in his custody after the expiry of thirty days from the date of storing of such seized goods in his godown or warehouse.”;

- (14) after section 71, the following section shall be inserted:—

“Penalty on transporter for contravention of the provisions of sub-section (4) of section 70.	71A. Where a transporter, at his option, takes custody under sub-section (4) of section 70 of any goods seized under sub-section (1) of that section and thereafter contravenes the provisions of sub-section (4) of that section by delivering such seized goods wholly or partly to the consignee or owner of such seized goods without prior permission, in writing, of the authority referred to in sub-section (1) of section 70, the said authority shall, after giving the transporter a reasonable opportunity of being heard, impose upon him a penalty, in the manner prescribed, not exceeding twenty-five <i>per centum</i> of the market value of such seized goods in West Bengal.”;
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- (15) in section 77, in sub-section (1), after the words, figure and brackets “of sub-section (2),” the word, figure, letter and brackets “sub-section (2A),” shall be inserted;

- (16) in Schedule I,—

- (a) for the entry in column (2) against serial No. 4 in column (1), the following entry shall be substituted:—

“4. Bread, except pizza-bread, bun or bread containing any type of fruit or vegetable.”;

- (b) for the entry in column (2) against serial No. 12 in column (1), the following entry shall be substituted:—

“12. Feed for cattle or pig excluding feed additives like nutrients, medicines or supplements for cattle or pig.”;

- (c) for the entry in column (2) against serial No. 13 in column (1), the following entry shall be substituted:—

“13. Poultry feed excluding poultry feed additives like nutrients, medicines or supplements.”;

(Section 11.)

- (d) for the entry in column (2) against serial No. 14 in column (1), the following entry shall be substituted:—
 - “14. (i) Cereals and pulses including broken particles thereof, but excluding rice, wheat and broken particles of rice and wheat.
 - (ii) Husk and bran of all cereals and pulses.”;
- (e) in the entry in column (2) against serial No. 28A in column (1), for the word “Colostomy,” the words “Colostomy including face plate and wafer,” shall be substituted;
- (f) for the entry in column (2) against serial No. 34 in column (1), the following entry shall be substituted:—
 - “34. Fish, prawn, lobster, shrimp, and crab, when not cured or frozen.”;
- (g) the entries in column (2) against serial No. 56 in column (1), shall be omitted;
- (h) after serial No. 93 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—
 - “94. Cheques, loose or in book form.”;
- (17) in Schedule III,—
 - (a) the entry in column (2) against serial No. 4 in column (1) shall be omitted;
 - (b) the entry in column (2) against serial No. 5 in column (1) shall be omitted;
 - (c) the entry in column (2) against serial No. 7 in column (1) shall be omitted;
 - (d) the entry in column (2) against serial No. 8 in column (1) shall be omitted;
 - (e) the entry in column (2) against serial No. 10 in column (1) shall be omitted;
 - (f) the entry in column (2) against serial No. 11 in column (1) shall be omitted;
 - (g) the entry in column (2) against serial No. 15 in column (1) shall be omitted;
 - (h) the entry in column (2) against serial No. 16 in column (1) shall be omitted;

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- (i) the entry in column (2) against serial No. 17 in column (1) shall be omitted;
- (j) the entry in column (2) against serial No. 18 in column (1) shall be omitted;
- (k) the entry in column (2) against serial No. 20 in column (1) shall be omitted;
- (l) the entry in column (2) against serial No. 21 in column (1) shall be omitted;
- (m) the entry in column (2) against serial No. 22 in column (1) shall be omitted;

(18) in Schedule IV, in Part A,—

- (a) in the entry in column (2) against serial No. 3 in column (1), for the words “but excluding aluminium foils.”, the words “including aluminium scraps, but excluding aluminium foils.” shall be substituted;
- (b) in the entry in column (2) against serial No. 14 in column (1), after the word “Chassis”, the words “or bodies” shall be inserted;
- (c) in the entry in column (2) against serial No. 19 in column (1), for the words “manufactured from porcelain, glazed earthenware, glass.”, the words “, except those specified elsewhere in this Schedule or in any other Schedule.” shall be substituted;
- (d) for the entries in column (2) against serial No. 20 in column (1), the following entries shall be substituted:—

‘Cured and frozen meat, fish, prawn, lobster, shrimp, and crab, when sold in sealed container including sealed polythene jar, pouch or packet.

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

- (e) after serial No. 21 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

“21A. Disposable hypodermic syringe, disposable hypodermic needle, disposable perfusion set, scalp vein needle set, cadgut and suture.”;

(Section 11.)

- (f) for serial No. 24 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be substituted:—

“24. Drugs and medicines except those specified elsewhere in this Schedule or in any other Schedule—

- (i) cream, paste or ointment containing medicinal substance, sold under various trade names or descriptions, such as Boroline, Boroplus, Borocalendula, Borosoft, Himani Gold Cream, Vicco Turmeric Cream, Soft Skinobit, or under any other name or description whatsoever of like nature;
- (ii) body powder containing medicinal substance, sold under various trade names or descriptions, such as Nycil, Shower to Shower, or under any other name or description whatsoever of like nature;
- (iii) surgical dressings;
- (iv) drugs and medicines other than those specified in item (i), item (ii) or item (iii), including cream, paste, powder or ointment, sold under various trade names such as Burnol, Neosporin, Nebasulf, Silverex, Wokadine, Dettol, or under any other name or description whatsoever of like nature.”;

- (g) after serial No. 63 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

“63A. Refrigerant in any form.”;

- (h) for the entries in column (2) against serial No. 69 in column (1), the following entries shall be substituted:—

“Spices of all varieties,—

- (a) in whole form;
- (b) in broken, ground, powdered, or any other form (other than whole form) or of any description whatsoever;

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- (c) combination of broken, ground, powdered, or any other form or description, of two or more varieties of spices, with or without any other substance.

Explanation.—For the purposes of this entry, the whole form of a spice, or the broken, ground, powdered or any other form of such spice, or any combination of such spice and any other spice, in any form, shall each be treated as a different commodity.”;

- (i) after serial No. 70 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

“70A. Sugar, other than sugar manufactured or made in India as specified against serial No. 79 of Schedule I.”;

- (j) for the entry in column (2) against serial No. 71 in column (1), the following entries shall be substituted:—

“Electronic music system including components and parts of such system, such as, amplifier, graphic equaliser, synthesiser, tuner, tape deck, record player, record changer, compact disc player or speaker, except those specified elsewhere in this Schedule.”;

- (k) the entries in column (2) against serial No. 89 in column (1) shall be omitted;

- (l) in the entries in column (2) against serial No. 90 in column (1), for item (iv) and item (v), the following items shall be substituted:—

“(iv) cheese locally known as cheese or *paneer*,

(v) cream locally known as *nanee*, and

(vi) margarine.”;

- (m) for the entry in column (2) against serial No. 93 in column (1), the following entry shall be substituted:—

“Caustic soda, slack wax and paraffin.”;

(Section 11.)

- (n) in the entry in column (2) against serial No. 101 in column (1), after the word “jelly”, the word “, sauce” shall be inserted;
- (o) in the entry in column (2) against serial No. 122 in column (1), the words, letters and brackets “, polyvinyl chloride (P.V.C.)” shall be omitted;
- (p) for the entry in column (2) against serial No. 123 in column (1), the following entry shall be substituted:—

“Pipe and pipe fittings including casing made of plastic or other synthetic substance.”;
- (q) in the entry in column (2) against serial No. 128 in column (1), for the words, letters and brackets “made of polyvinyl chloride (P.V.C.), plastic or other synthetic substance.”, the words “made of plastic, fibre glass or other synthetic substance.” shall be substituted;
- (r) for the entries in column (2) against serial No. 129 in column (1), the following entries shall be substituted:—

“Asbestos sheet, asbestos pipe and asbestos roofing material.”;
- (s) after serial No. 129 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of April, 1998:—

“129A. Advance licence, and Duty Entitlement Pass Book (D.E.P.B.).”;
- (t) after serial No. 132 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:—

“133. Pure silk cloth.

134. Electronic sales register and calculator.

135. Telephone, cordless telephone, car phone, caller line identification unit, public call office (P.C.O.), monitor, and telephone answering machine.

136. Uninterrupted power supply unit (U.P.S.), back-up system, constant voltage transformer (C.V.T.).

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74 of 1956.

137. Goods referred to in section 14 of the Central Sales Tax Act, 1956, excluding those specified in this Schedule or in any other Schedule.
138. Spare parts, accessories and components of—
 - (a) sound transmitting equipment, amplifier and loudspeaker;
 - (b) television set;
 - (c) television monitor;
 - (d) video cassette recorder;
 - (e) video cassette player;
 - (f) radio, transistor radio and radio gramophone;
 - (g) tape recorder, tape player and dictaphone,but excluding those specified elsewhere in this Schedule or in any other Schedule.
139. Fur and articles made of fur.
140. Office machines and apparatuses (including tabulating, duplicating, photocopying, cash registering, cheque writing, accounting, statistical, indexing, card punching and paper shredding machines and apparatuses) and spare parts, accessories and components of all varieties of typewriters, office machines and apparatuses, other than those specified elsewhere in this Schedule.
141. Articles, including floor and wall tiles, of limestone and dolomite, excluding such articles specified elsewhere in this Schedule or in any other Schedule.
142. Apparatus for making coffee under pressure, commonly known as espresso.
143. Cooked food, other than the cooked food specified elsewhere in this Schedule or in any other Schedule served in, or supplied from, any airconditioned—
 - (a) hotel,
 - (b) restaurant,
 - (c) refreshment room,
 - (d) club, or
 - (e) eating house.

(Section 11.)

144. Toys of all varieties including video game, electronic game and electronic game kit, but excluding those specified in any other Schedule.
145. Lift, whether operated by electricity or steam, accessories and components thereof.
146. Plant and machinery including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule.
147. Spectacles and parts and components thereof.
148. Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.
149. Rain coat.
150. Tarpaulin and canvas.
151. Kerosene stove.
152. Lime, Dolomite and Limestone.
153. Chemicals including naphtha, dyes, hydrogen peroxide, pigments, acid oil and solvent oils, but excluding those specified elsewhere in this Schedule or in any other Schedule.
154. Bamboo and cane.
155. Gymnasium apparatus and sports goods except those specified in any other Schedule.
156. Torch.
157. Rubberised sheller of capacity upto one metric ton per hour.
158. Playing cards.
159. Electronic components, such as diode, transistor, resistor, integrated circuit, microprocessor chips, thermistors, capacitor, printed circuit board, but excluding those specified elsewhere in this Schedule or in any other Schedule.
160. Resin.
161. Non-ferrous metal in all its forms, such as, ingots, bars, rods and slabs, including alloys and scraps thereof, but excluding those specified elsewhere in this Schedule.

(Section 11.)

162. Wooden furniture.
163. Articles made of coir, except those specified in this Schedule or in any other Schedule.
164. Jute carpet.
165. Export-import (EXIM) scrip, Replenishment licence and Special import licence.
166. Gas mantle.
167. Mustard oil, rape oil and mixture of mustard oil and rape oil.
168. Rice.
169. Wheat.
170. Hosiery goods (other than hosiery goods made exclusively of cotton and woollen hosiery goods).
171. Precious stones including pearls—real, artificial or cultured.
172. Gold and silver ornaments, whether set with stone or other materials or not, including gold and silver filigree and other gold and silver articles.
173. Spare parts, accessories and components of—
 - (a) motor car, motor scooter, moped, motorised cycle-rickshaw, motor cycle, motor cycle combination of any kind, motorette and any other kind of motor vehicle,
 - (b) tractor,
 - (c) bulldozer, scrapper, excavator, wheel loader and pipe-layer,
 - (d) power tiller,
 - (e) heavy earth-moving machinery,but excluding bearings, tyres and tubes, and flaps of tyres and tubes.
174. Bearing.
175. Umbrella and spare parts and components thereof.
176. Micro-cellular sheet and banawar sheet.
177. Bi-cycles and spare parts, accessories and components thereof.
178. Spare parts, accessories and components of cycle-rickshaw, excluding those specified in this Schedule.

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179. Printed materials including diaries and calendars.
180. Arms of all types including rifles, revolvers and pistols, and ammunition for the same.
181. 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.
182. Photographic and other cameras and enlargers, and spare parts, accessories and components thereof; lenses, paper and cloth, and other parts and accessories required for use therewith.
183. Belting.
184. Stainless steel wares.
185. Medical diagnostic equipments, such as, X-ray machine, electro cardiograph (E.C.G.) machine, ultra sonographic machine, stethoscope, and blood pressure measuring instrument.
186. Scientific instruments like optical instruments, electrical instruments, scientific balance, accoustic instruments, and mechanical instruments.
187. Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container.
188. Mustard seed and rape seed.
189. Acrylic fibre.
190. Aluminium caps used in sealing bottles.
191. Embroidery or *zari* articles, that is to say,—
 - (i) *imi*;
 - (ii) *zari*;
 - (iii) *kasab*;
 - (iv) *salma*;
 - (v) *dabka*;
 - (vi) *chumki*;
 - (vii) *gota*;
 - (viii) *sitara*;

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- (ix) *naqsi*;
- (x) *kora*;
- (xi) *glass bead*;
- (xii) *badla*;
- (xiii) *gizai*.

192. Corrugated paper box.

193. Electronic private automatic branch exchange (E.P.A.B.X.) including spare parts, components and accessories thereof.

194. Cigar or cigarette, other than those manufactured or made in India.

195. Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.”;

(19) in Schedule V,—

- (a) the entry in column (2) against serial No. 1 in column (1) shall be omitted;
- (b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;
- (c) the entry in column (2) against serial No. 4 in column (1) shall be omitted;
- (d) the entry in column (2) against serial No. 5 in column (1) shall be omitted;
- (e) the entry in column (2) against serial No. 6 in column (1) shall be omitted;
- (f) the entry in column (2) against serial No. 7 in column (1) shall be omitted;
- (g) the entry in column (2) against serial No. 8 in column (1) shall be omitted;
- (h) the entry in column (2) against serial No. 9 in column (1) shall be omitted;
- (i) the entry in column (2) against serial No. 10 in column (1) shall be omitted;
- (j) the entry in column (2) against serial No. 11 in column (1) shall be omitted;
- (k) the entry in column (2) against serial No. 12 in column (1) shall be omitted;

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(20) in Schedule VI,—

- (a) the entry in column (2) against serial No. 2 in column (1) shall be omitted;
- (b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;
- (c) the entry in column (2) against serial No. 4 in column (1) shall be omitted;
- (d) the entry in column (2) against serial No. 5 in column (1) shall be omitted;
- (e) the entry in column (2) against serial No. 6 in column (1) shall be omitted;
- (f) the entry in column (2) against serial No. 7 in column (1) shall be omitted;
- (g) the entry in column (2) against serial No. 8 in column (1) shall be omitted;
- (h) the entry in column (2) against serial No. 9 in column (1) shall be omitted;
- (i) the entry in column (2) against serial No. 10 in column (1) shall be omitted;
- (j) the entry in column (2) against serial No. 11 in column (1) shall be omitted;
- (k) the entry in column (2) against serial No. 12 in column (1) shall be omitted;
- (l) the entry in column (2) against serial No. 13 in column (1) shall be omitted;
- (m) the entry in column (2) against serial No. 14 in column (1) shall be omitted;
- (n) the entry in column (2) against serial No. 15 in column (1) shall be omitted;
- (o) the entry in column (2) against serial No. 16 in column (1) shall be omitted;
- (p) the entry in column (2) against serial No. 17 in column (1) shall be omitted;
- (q) the entry in column (2) against serial No. 18 in column (1) shall be omitted;

(21) in Schedule VII,—

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

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- (b) the entry in column (2) against serial No. 4 in column (1) shall be omitted;
 - (c) the entry in column (2) against serial No. 5 in column (1) shall be omitted;
 - (d) the entry in column (2) against serial No. 8 in column (1) shall be omitted;
 - (e) the entry in column (2) against serial No. 9 in column (1) shall be omitted;
 - (f) the entry in column (2) against serial No. 10 in column (1) shall be omitted;
- (22) in Schedule VIII,—
- (a) the entries in column (2) and column (3) against serial No. 1 in column (1) shall be omitted;
 - (b) the entries in column (2) and column (3) against serial No. 2 in column (1) shall be omitted;
 - (c) the entries in column (2) and column (3) against serial No. 3 in column (1) shall be omitted;
 - (d) the entries in column (2) and column (3) against serial No. 4 in column (1) shall be omitted;
 - (e) the entries in column (2) and column (3) against serial No. 5 in column (1) shall be omitted;
 - (f) the entries in column (2) and column (3) against serial No. 6 in column (1) shall be omitted;
 - (g) the entries in column (2) and column (3) against serial No. 9 in column (1) shall be omitted;
 - (h) the entries in column (2) and column (3) against serial No. 10 in column (1) shall be omitted;
 - (i) the entries in column (2) and column (3) against serial No. 11 in column (1) shall be omitted;
 - (j) the entries in column (2) and column (3) against serial No. 12 in column (1) shall be omitted;
 - (k) the entries in column (2) and column (3) against serial No. 13 in column (1) shall be omitted;
 - (l) the entries in column (2) and column (3) against serial No. 14 in column (1) shall be omitted;
 - (m) the entries in column (2) and column (3) against serial No. 15 in column (1) shall be omitted;

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- (n) the entries in column (2) and column (3) against serial No. 16 in column (1) shall be omitted;
- (o) the entries in column (2) and column (3) against serial No. 19 in column (1) shall be omitted;
- (p) the entries in column (2) and column (3) against serial No. 20 in column (1) shall be omitted;
- (q) the entries in column (2) and column (3) against serial No. 21 in column (1) shall be omitted;
- (r) the entries in column (2) and column (3) against serial No. 22 in column (1) shall be omitted;

(23) for Schedule VIIIA, the following Schedule shall be substituted:—

“SCHEDULE VIIIA

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

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

Sl. No.	Description of goods	Rate of tax (per centum) [See section 17(1)(gg)]	Rate of tax (per centum) [See section 17(2A)]
(1)	(2)	(3)	(4)
		(a) When sold to registered dealers	(b) When sold to others
1.	Clocks, time-pieces and watches of all types and parts thereof and watch-straps.	Two	Seven
2.	Furniture, almirahs, and safes, made wholly or principally of aluminium, stainless steel, iron or steel.	Two	Twelve
			Five
			Ten

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Sl. No.	Description of goods	Rate of tax (per centum) [See section 17(1)(gg)]	Rate of tax (per centum) [See section 17(2A)]
(1)	(2)	(3)	(4)
		(a) When sold to registered dealers	(b) When sold to others
3.	Marble, granite, black stone, cudappa stone, Kota stone and any other natural stone, and articles (including tiles) made thereof.	Two	Twelve Ten
4.	Electric fan, exhaust fan and air circulator.	Two	Ten Eight
5.	Electric bulbs, that is to say, general lighting system (G.L.S.) lamps.	Two	Seven Five
6.	Video cassette tape, audio cassette tape.	Two	Twelve Ten
7.	Electrical appliances, that is to say,— (i) electric calling bell; (ii) lamp shade; (iii) electric wire, cable, holder, switch, switch box, switch board, meter-board, socket, fuse, plug, circuit-breaker, batten, and power supply indicator.	Two	Twelve Ten
8.	Footwears of all descriptions including <i>hawai chappals</i> , <i>chappals</i> and <i>sandals</i> made of plastic.	Two	Five Three

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Sl. No.	Description of goods	Rate of tax (per centum) [See section 17(1)(gg)]	Rate of tax (per centum) [See section 17(2A)]
(1)	(2)	(3)	(4)
		(a) When sold to registered dealers	(b) When sold to others
9.	Jute goods, except those specified in any other Schedule.	Zero	Two
10.	Fancy leather goods, that is to say, brief-case, attache case, ornamented vanity bag and hand bag made of leather.	Two	Twelve
11.	Hardware goods.	Two	Ten
12.	Readymade garments (other than hosiery goods made exclusively of cotton and garments made of <i>Khaddar</i> or <i>Khadi</i>) including necktie, bow and collar but excluding those specified in any other Schedule.	Two	One
13.	Tea.	One	Three
14.	Sanitary wares and sanitary fittings excluding those made of plastic or other synthetic substances.	Two	Twelve
15.	Cast iron casting.	Two	Five
16.	Food made from soyabean, commonly known as soya food.	Two	Five
17.	Vegetable (green, dried, dehydrated or preserved), when sold in a sealed container.	Two	Five

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Sl. No.	Description of goods	Rate of tax (per centum) [See section 17(1)(gg)]	Rate of tax (per centum) [See section 17(2A)]
(1)	(2)	(3)	(4)
		(a) When sold to registered dealers	(b) When sold to others
18.	Bricks.	Two	Ten
19.	Boulder, ballast and stone-chips.	Two	Twelve
20.	Sand.	Two	Twelve
			Ten.”;

(24) in Schedule IX,—

- (a) the entry in column (2) against serial No. 2 in column (1) shall be omitted;
- (b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;
- (c) the entry in column (2) against serial No. 5 in column (1) shall be omitted;
- (d) the entry in column (2) against serial No. 7 in column (1) shall be omitted;
- (e) the entry in column (2) against serial No. 8 in column (1) shall be omitted;
- (f) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

12. In the West Bengal Building Tax Act, 1996, in section 17, for the words “or from the date of commencement of this Act,” the words “or within three years from the date of commencement of this Act,” shall be substituted and shall be deemed to have been substituted with effect from the 22nd day of January, 1997.

Amendment
of West Ben.
Act XIX of
1996.