

**GOVERNMENT OF WEST BENGAL**  
**LAW DEPARTMENT**  
**Legislative**

**West Bengal Act III of 2000**  
**THE WEST BENGAL FINANCE ACT, 2000.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,  
*Extraordinary*, of the 31st March, 2000.]

[31st March, 2000.]

*An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973, the West Bengal State Tax on Professions, Trades, Callings and Employments 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.*

Ben. Act V  
of 1922.  
Ben. Act X  
of 1935.  
West Ben.  
Act XXI of  
1972.  
West Ben.  
Act VII of  
1973.  
West Ben.  
Act VI 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.

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973, the West Bengal State Tax on Professions, Trades, Callings and Employments 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 Fifty-first Year of the Republic of India, by the Legislature of West Bengal, as follows:—

(Sections 1-4.)

Short title  
and  
commence-  
ment.

1. (1) This Act may be called the West Bengal Finance Act, 2000.

(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.

Amendment  
of Ben. Act  
V of 1922.

2. In the Bengal Amusements Tax Act, 1922, in section 3, in sub-section (3c),—

(a) in clause (i), for the words “, not exceeding twenty-five paise,” the words “, not exceeding fifty paise,” shall be substituted, and shall be deemed to have been substituted, with effect from the 14th day of March, 1996;

(b) in clause (ii), for the words “, not exceeding twenty-five paise,” the words “, not exceeding fifty paise,” shall be substituted, and shall be deemed to have been substituted, with effect from the 14th day of March, 1996.

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, 2000, whichever is later.”, the words, figures and letters “after the 31st day of December, 2002, whichever is later.” shall be substituted.

Amendment  
of West Ben.  
Act XXI of  
1972.

4. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, in sub-section (1) of section 3, for the third proviso, the following proviso shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999:—

“Provided also that the State Government may, by notification published in the *Official Gazette*, direct that subject to such conditions and restrictions as may be specified therein, no entertainment tax shall be payable—

(a) by such class of persons, or

(b) in respect of entertainment provided in such class of hotels or restaurants and in such area or areas,

as may be specified therein.”.

(Sections 5, 6.)

5. In the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973, in the Second Schedule,—

Amendment  
of West Ben.  
Act VII of  
1973.

- (a) after item No. (7), and the entry relating thereto, the following item and entry shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1993:—

“(8) a newly set up industrial unit, save in respect of premises used for residential purposes, for a period of five years from the date of its first commercial production.”;

- (b) in the *Explanation*, after clause (2), the following clause shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1993:—

“(3) For the purposes of exemption (8), 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.”.

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

Amendment  
of West Ben.  
Act VI of  
1979.

- (1) in section 3, in the proviso to sub-section (2), for the figures “21”, the figures “23” shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999;

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

“Information to be furnished by the registered employers regarding changes in respect of profession, trade, calling or employment.

5A. (1) If any employer registered under this Act,—

- (a) sells or otherwise disposes of his trade or business or any part of his trade or business or effects or comes to know of any other change in the ownership of his trade or business, or
- (b) changes the name or nature of his profession, trade or business, or
- (c) in the case of a company, effects any change in the constitution of its board of directors, or
- (d) discontinues his profession, trade or business or changes his place of work or opens a new place of work,

he shall, within thirty days from the date of such sale, disposal, change, or discontinuance, referred to in clause (a), clause (b), clause (c), or clause (d), inform the prescribed

*(Section 6.)*

authority in an application furnishing necessary particulars together with the copy of the certificate of registration and if such employer dies, his legal representative, shall, in the like manner, inform the said authority.

(2) If the prescribed authority, after making such enquiry as he deems fit and proper, is satisfied that the contents of the application are in order, he shall, by an order in writing, amend the certificate of registration accordingly or cancel the certificate of registration, as the case may be.

Transfer of  
trade or busi-  
ness.

5B. Where the ownership of the trade or business of a registered employer is transferred absolutely by sale, gift, bequest, inheritance or otherwise, or is transferred by way of lease, and the transferee or the lessee, as the case may be, carries on such trade or business, either in its old name or in some other name, the transferee or the lessee, as the case may be, shall, for all the purposes of this Act (except for the liabilities under this Act already discharged by such employer), be deemed to be registered and shall be deemed always to have been registered (in the case of a lease for so long as the lease subsists), as if the certificate of registration of such employer had initially been granted to the transferee or the lessee, as the case may be, and the transferee or lessee, as the case may be, shall make an application to the prescribed authority, furnishing necessary particulars along with the certificate of registration for amendment and if the said authority is satisfied that the application is in order, he shall amend the certificate of registration accordingly.”;

- (3) in section 6, for sub-section (2), the following sub-section shall be substituted:—

“(2) Before any employer registered under this Act furnishes a return required by 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 under this Act according to such return, and shall furnish along with such return a receipt from the Government Treasury or the Reserve Bank of India showing the payment of such amount:

Provided that a registered employer shall, subject to such conditions as may be prescribed, pay in the prescribed manner the tax payable under this Act for any prescribed

(Section 6.)

part of the period for which a return is required to be furnished under sub-section (1) by such date as may be prescribed after the expiry of the prescribed part of the period as aforesaid.”;

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

“Assessment  
in selective  
cases on the  
basis of  
random  
selection.

7A. (1) If returns are furnished together with receipts showing payment of tax under section 6 by the registered employers in respect of all the periods of a year and if it appears to the Commissioner from the returns furnished by each of such employers that the amount of tax paid by each of such employers for such year does not exceed three thousand rupees, such employers shall form a class and shall, notwithstanding anything contained in section 7, be eligible for selection for assessment of tax under sub-section (2) of that section on a random basis:

Provided that the provisions of this sub-section shall not apply to any registered employer, if any accounts, registers or documents have been seized under section 17 from him during the period of three years immediately preceding the year of such selection.

(2) If it appears to the Commissioner that the amount of tax paid by each of such employers of the class referred to in sub-section (1) for all the periods of a year does not exceed three thousand rupees and each of them is eligible for selection, the Commissioner may select, on a random basis and in such manner, and within such time, as may be prescribed, such percentage of such employers as may be prescribed for assessment of the tax due from each of such employers for all the periods of a year under sub-section (2) of section 7.

(3) The Commissioner shall not proceed to make assessment of tax due from the registered employers, other than those selected under sub-section (2), for assessment under sub-section (2) of section 7 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 amount of tax paid by a registered employer in his returns for all or any of the periods of such year is not correct, or

*(Section 6.)*

- (b) such documentary evidence as is required to be furnished by such employer in support of his claims 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 7, proceed to assess to the best of his judgement the amount of tax due from such employer under that section after giving such employer 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 where a registered employer of the class referred to in sub-section (1), other than an employer selected under sub-section (2) for assessment under sub-section (2) of section 7, brings to the notice of the Commissioner in writing, ordinarily within three months after such registered employer comes to know that he was not selected for assessment under sub-section (2) of section 7, in respect of any year referred to in this sub-section, that due to his error in fact or in law, an amount of tax has been paid by him in excess of what was payable by him during any return period relating to such year, and requests the Commissioner for making assessment under sub-section (2) of section 7 in respect of such year, the Commissioner may, if he is satisfied on the grounds adduced by such registered employer for making such assessment, proceed to make assessment in respect of such year before the expiry of the period of limitation provided in sub-section (4a) of section 7.”;

- (5) in section 8, in sub-section (2), after the proviso, the following proviso shall be added at the end:—

“Provided further that subject to such conditions and restrictions as may be prescribed, an enrolled person shall not be required to make payment of tax in terms of his certificate of enrolment in respect of the year or years, during which he is not temporarily engaged in any profession, trade or calling in West Bengal.”;

- (6) in section 19, in sub-section (1), for clause (c), the following clauses shall be substituted:—

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

- (d) neglects or refuses to furnish information required by section 23A,”;

(Section 6.)

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

“Power to call for information from any person. 23A. (1) The prescribed authority may, for the purposes of this Act, require any person including any individual, Hindu undivided family, firm, company, corporation or other corporate body, society, club, or association to furnish to him particulars relating to profession, trade, calling or employment of any person in West Bengal.

(2) The person from whom any information is sought for by the prescribed authority under sub-section (1) shall furnish such information accordingly.”;

- (8) in the Schedule,—

- (a) in the entries in column (2) against serial No. 2 in column (1), after item (b), the following item shall be inserted:—

“(bb) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956),”;

- (b) for the entries in column (2) and column (3) against serial No. 7 in column (1), the following entries in column (2) and column (3) shall be substituted:—

“(a) Owners of Subscribers Trunk Dialling (STD) or International Subscriber Dialling (ISD) booths—

- (i) situated within the area of the Calcutta Metropolitan Planning Area as described in the First Schedule to the West Bengal Town and Country (Planning and Development) Act, 1979

(West Ben. Act XIII of 1979) .....Rs. 1000 per annum,

- (ii) situated in other areas ..... Rs. 500 per annum.

- (b) Persons engaged in courier services .....Rs. 500 per annum.

- (c) Signal provider, cable operator, and cable hirer, in cable television network, and their agents .....Rs. 500 per annum.”;

(Section 7.)

- (c) for the entries in sub-item (iii) of item (f) in column (2) against serial No. 13 in column (1) and the entry relating thereto in column (3), the following sub-item in column (2) and entry relating thereto in column (3) shall be substituted:—

“(iii) video parlours, video halls  
and video rental libraries ..... Rs. 500  
per annum.”.

Amendment  
of West Ben.  
Act VI of  
1982.

7. In the West Bengal Entertainment-cum-Amusement Tax Act, 1982,—

(1) in section 2,—

- (a) for clause (f), the following clause shall be substituted:—

‘(f) “enrolled” means enrolled under sub-clause (d) of sub-section (4c) of section 4A or clause (b) of sub-section (3) of section 4BB;’;

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

‘(g) “luxury-cum-entertainment product” means any product which is ordinarily used for providing audio, visual or audio-visual entertainment, as may be specified by the State Government by notification;

(h) “notification” means a notification published in the *Official Gazette*;

(i) “value of supply” means the valuable consideration received or receivable by any person at the time of supply of any luxury-cum-entertainment product at the first instance.’;

- (2) in section 4, after sub-section (2), the following sub-sections shall be inserted:—

“(3) No tax shall be levied and collected on and from a holder of a video cassette recorder set or sets or a holder of a video cassette player set or sets under clause (c) of sub-section (1) for any year or part thereof subsequent to the year 2000.

(4) Notwithstanding anything contained elsewhere in this Act, where a person becomes a holder of a video cassette recorder set or sets or a video cassette player set or sets on any date after the 31st day of March, 2000, he shall not be liable to pay tax under section 4 in respect of the year 2000.”;



(Section 7.)

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

‘Levy of tax,  
enrolment of  
person,  
assessment  
of tax, and  
payment  
thereof.

4BB. (1) Every person—

- (a) who manufactures luxury-cum-entertainment product himself, or gets it manufactured by any other person, in West Bengal, or

- (b) who purchases, procures or receives any luxury-cum-entertainment product from any place outside West Bengal,

and who supplies such product at the first instance in West Bengal for any valuable consideration received or receivable, shall be liable to pay a luxury-cum-entertainment and amusement tax at such rate, not exceeding five *per centum* of the value of supply in respect of such product, as the State Government may, by notification, fix, and different rates may be fixed for different class or classes of such product:

Provided that the State Government may, if it is satisfied so to do in the public interest, by notification, subject to such conditions as may be specified therein, exempt from payment of tax,—

- (i) on such class or classes of person, or  
(ii) on such class of supply of such product, or  
(iii) on such class or classes of such product,

as may be specified in such notification.

(2) The prescribed authority shall, after making such enquiry as he may think necessary and after giving the person referred to in sub-section (1) a reasonable opportunity of being heard, fix the date on and from which such person shall become liable to pay tax under sub-section (1).

- (3) Every person liable to pay tax under sub-section (1),—

- (a) shall pay the tax in such manner, for such period, and by such date, as may be prescribed;  
(b) shall get himself enrolled with the prescribed authority in the manner prescribed;  
(c) shall file a return showing the amount of tax payable by him in such form, for such period, and by such date, as may be prescribed;

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- (d) shall be liable to pay, by way of penalty,—
- (i) in default of payment of tax payable by him, or
  - (ii) on his failure, without reasonable cause, to get himself enrolled under clause (b), or
  - (iii) on his failure, without reasonable cause, to furnish the return under clause (c) for any period referred to in clause (c) by the prescribed date,

an amount, not exceeding the amount of such tax payable for the period referred to in sub-clause (iii) of clause (d) as may be imposed by the prescribed authority at the time of assessment of such tax under clause (b) of sub-section (4) in such manner as may be prescribed:

Provided that the prescribed authority shall give such person an opportunity of being heard before imposing such penalty:

Provided further that no penalty under this clause shall be imposed in respect of the same fact for which prosecution under clause (bb) of sub-section (1) of section 11A has been initiated, and no prosecution shall lie in respect of a fact for which a penalty under this clause has been imposed;

- (e) shall, before he furnishes a return under clause (c), pay into a Government Treasury or the Reserve Bank of India in the prescribed manner full amount of tax due from him under this Act according to such return and shall furnish along with such return a receipt from such Government Treasury or the Reserve Bank of India showing payment of such amount.

(4) (a) If the authority to whom return is furnished is satisfied without requiring the presence of the person who submitted such return or the production by him of any evidence that a return furnished under clause (c) of sub-section (3) is correct and complete, he shall assess the tax on the basis of such return.

(b) If no return is furnished by a person liable to pay tax under sub-section (1) in respect of any period or if the prescribed authority is not satisfied that the return furnished

*(Section 7.)*

by such person is correct or complete, the prescribed authority shall proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from such person in respect of such period and, in making such assessment, it shall give such person a reasonable opportunity of being heard.

(5) No assessment under this section shall be made after the expiry of four years from the end of the year in respect of which or part of which the assessment is made.

(6) In the case of failure of a person liable to make payment of tax payable after assessment made under clause (b) of sub-section (4) by the date specified in the notice of demand issued under sub-section (7) for payment thereof, the prescribed authority may, after giving such person a reasonable opportunity of being heard, impose a penalty not exceeding rupees one hundred for each month of default.

(7) The amount of tax assessed under clause (b) of sub-section (4), or the amount of penalty imposed under clause (d) of sub-section (3), or under sub-section (6), shall be paid by the person referred to therein into a Government Treasury or the Reserve Bank of India by such date as may be specified by a notice to be issued to him in this behalf, and the date to be so specified shall not ordinarily be less than thirty days from the date of service of such notice.

(8) Every person liable to pay tax under sub-section (1) shall maintain and keep true and up-to-date accounts and records in respect of supply of luxury-cum-entertainment product in West Bengal and shall produce and explain such accounts and records before the prescribed authority as and when required by such authority.

*Explanation.*—For the purposes of this section, “person” shall include an individual, a Hindu undivided family, a company, a firm, or any other association of persons, by whatever name called.’;

- (4) in section 7, after the words “player set”, the words, figures, letters and brackets “or to an owner or person liable to pay tax under sub-section (4a) of section 4A or to a person liable to pay tax under sub-section (1) of section 4BB” shall be inserted;

*(Section 7.)*

(5) in section 8, —

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

“(2) The prescribed authority or such other officer as the State Government may, by notification, appoint, may search any building, premises or place where such authority or such officer has reason to believe that—

(a) any type of electrical, electronic or mechanical device used to provide cable service by an owner or person liable to pay tax under sub-section (4a) of section 4A is kept or accounts or records maintained by such owner or person are kept, or

(b) any luxury-cum-entertainment product is kept, or any accounts or records in respect of supply of such product by a person liable to pay tax under sub-section (1) of section 4BB are kept,

and such authority or such other officer may ask the person or persons in whose building, premises or place such electrical, electronic or mechanical device, or accounts or records referred to in clause (a) or clause (b) or the product referred to in clause (b) is found, necessary questions for the purpose of determination of the liability to pay tax or for carrying out any other purpose under this Act.”;

(b) in sub-section (3), after the words “electrical, electronic or mechanical device,”, the words, figures, letters and brackets “or in respect of person liable to pay tax under sub-section (1) of section 4BB” shall be inserted;

(6) in section 9, after the words, figure and letter “of section 4A”, the words, figures, letters and brackets “or from the person liable to pay tax under sub-section (1) of section 4BB” shall be inserted;

(7) in section 9A, in sub-section (1), after the words, figures, letters and brackets “sub-section (4a) of section 4A”, the words, figures, letters and brackets “or to a person liable to pay tax under sub-section (1) of section 4BB” shall be inserted;

(8) in section 11A, in sub-section (1),—

(a) after the words, figures, letters and brackets “under sub-section (4a) of section 4A”, the words, figure and letters “or section 4BB” shall be inserted;

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*(Sections 8, 9.)*

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

“(bb) contravenes the provisions of clause (b) of sub-section (3) of section 4BB, or”.

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

Amendment  
of West Ben.  
Act XV of  
1994.

(1) serial No. 13 and the entry relating thereto shall be omitted;

(2) serial No. 18 and the entry relating thereto shall be omitted.

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

Amendment  
of West Ben.  
Act XLIX of  
1994.

(1) in section 2, in clause (35), the words, figures and letter “surcharge payable under section 16, additional surcharge payable under section 16A and” shall be omitted;

(2) in section 7, in sub-section (4), for the words and figures “all the powers under section 65,” the words, figures and letter “all the powers under section 62A, section 65,” shall be substituted;

(3) section 16 shall be omitted;

(4) section 16A shall be omitted;

(5) in section 17,—

(a) in sub-section (1), in clause (gg),—

(i) for the words, figure and brackets “at the rate fixed in column (3),” the words, letter, figure and brackets “at the rate fixed in sub-column (b) of column (3),” shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999;

(ii) (A) for the words “any such goods,” the words “any such goods:” shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999, and

(B) after the words “any such goods:”, the following provisos shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1999:—

“Provided that where a registered dealer makes sale of any goods mentioned in column (2) of Schedule VIIIA to any other registered dealer in West Bengal for resale by

(Section 9.)

him in West Bengal, the tax payable by the registered dealer in respect of such sale shall be levied at the rate specified in sub-column (a) of column (3), against the corresponding entry of such goods in column (2), of the said Schedule:

Provided further that the tax payable at the rate fixed under the first proviso shall not be admissible unless the registered dealer selling such goods issues a declaration referred to in sub-section (2A) of section 17, duly filled up and signed by him, to the purchasing registered dealer to whom such goods have been sold.”;

(b) in sub-section (2),—

(i) in clause (f), for the words and figures “under the Darjeeling Gorkha Hill Council Act, 1988;”, the words and figures “under the Darjeeling Gorkha Hill Council Act, 1988 or a *Zilla Parishad* or a *Panchayat Samiti* or an urban local authority,” shall be substituted;

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

“(hhh) three *per centum* of such part of his taxable turnover of sales as represents sales of molasses to a dealer for use by him directly in the manufacture in West Bengal of feed for cattle, pig or poultry, subject to such conditions and restrictions as may be prescribed.”;

(c) in sub-section (2A), for the words “for resale,”, the words “for resale by him in West Bengal,” shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999;

(d) in sub-section (3), in clause (a), in sub-clause (viiiia), after the words, figure, letter and brackets “sub-section (2A) of this section”, the words, figures and brackets “or sub-section (3) of section 25” shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1999;

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- (e) in the *Explanation*, after the word, figure and brackets “sub-section (2)”, the words, figure, letter and brackets “or sub-section (2A)” shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1999;
- (6) in section 20, in sub-section (2), in clause (aa), in sub-clause (i), for the words “four *per centum*”, the words “one *per centum*” shall be substituted;
- (7) in section 25,—
  - (a) in sub-section (2), after the words “issued or to be issued by him,”, the words, letters, figures and brackets “or who has purchased such goods against the declaration referred to in the second proviso to clause (gg) of sub-section (1) of section 17 issued or to be issued to him,” shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1999;
  - (b) after sub-section (2), the following sub-sections shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1999:—

“(3) Where any goods specified in a Schedule, other than Schedule IV, is transferred to Schedule VIIIA, and where a dealer, who has purchased such goods before the date of such transfer to Schedule VIIIA against the declaration referred to in the first proviso to sub-section (2) of section 17 furnished or to be furnished by him, sells such goods on or after the date of such transfer, the tax payable by him on his taxable turnover of sales of such goods shall, notwithstanding the rate of tax fixed under clause (gg) of sub-section (1), or sub-section (2A), of section 17, be levied—

    - (a) at the rate fixed in clause (b), clause (d), clause (e), clause (f), clause (g), or clause (h), as the case may be, of sub-section (1) of section 17, or
    - (b) at the rate fixed in clause (b), clause (c), clause (d), or clause (e), of sub-section (2) of section 17 in respect of sales referred to therein,

as the case may be, as if the goods sold after the date of such transfer were, notwithstanding the transfer of such goods to Schedule VIIIA, specified in such Schedule as is referred to in clause (b), clause (d), clause (e), clause (f), clause (g), or clause (h), as the case may be, of sub-section (1) of section 17.

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(4) Where any goods specified in column (2) of Schedule VIIIA has been purchased by a dealer in West Bengal before the date of any amendment in rate of tax under column (4) of the said Schedule is made on payment of tax at the rate fixed under column (3) of the said Schedule from a registered dealer in West Bengal and such purchasing dealer makes sales of the goods so purchased on or after the date on which any amendment in the rate of tax under column (4) of the said Schedule is made, the tax payable by such dealer shall be levied—

(a) at the rate fixed under column (4) of the said Schedule, as if the rate of tax fixed thereunder remained unaltered notwithstanding the amendment made therein, or

(b) at the rate specified in clause (b), clause (c), clause (d), or clause (e), of sub-section (2) of section 17 in respect of sales referred to therein,

as the case may be.”;

(8) in section 26, in sub-section (11), after the words “interest payable under this Act,” the words, figures and brackets “or has failed to furnish return referred to in sub-section (2) of section 30,” shall be inserted;

(9) in section 45, in sub-section (2),—

(a) after the words “information received,” the words, figures and brackets “or upon verification of return under sub-section (7) of section 30,” shall be inserted;

(b) after the words “in respect of any return period,” the words “or has furnished incorrect statement of his turnover of sales or turnover of purchases or incorrect particulars of his sales or purchases in any return,” shall be inserted;

(10) in section 46A, in sub-section (3), for the words, figures and letters “on or before the 30th day of June, 2000,” the words, figures and letters “on or before the 31st day of January, 2001,” shall be substituted;

(11) in section 63, for the words “fifty rupees”, the words “two hundred rupees” shall be substituted;



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(12) in section 70, in sub-section (1),—

- (a) for the words and figures “the provisions of section 68,”, the words and figures “the provisions of section 68, or section 73,” shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1998;
- (b) for the words and figures “if the person bringing, importing or receiving such goods fails to furnish such particulars in such form as may be prescribed under section 68,”, the words and figures “if the person bringing, importing, receiving or carrying such goods fails to furnish such particulars in such form, or such document, as may be prescribed under section 68, or section 73,” shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1998;

(13) in section 71,—

(a) in the marginal note,—

- (i) the words “into West Bengal” shall be omitted, and shall be deemed to have been omitted, with effect from the 1st day of July, 1998;
- (ii) after the word and figures “section 68”, the words and figures “or section 73” shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1998;

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

“Provided that the sum of penalty that may be imposed under this sub-section shall not exceed—

- (a) thirty *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, or sub-section (1) of section 20, in respect of such goods does not exceed ten *per centum*;
- (b) 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 ten *per centum*.”;

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- (14) in section 82, to sub-section (1), the following provisos shall be added:—

“Provided that where an applicant fails to appear in person or through an authorised agent on the date and at the time and place fixed for hearing on the application for revision preferred by him, the Appellate and Revisional Board may, in its discretion, dismiss such application for such default of the applicant:

Provided further that the Appellate and Revisional Board may, upon application filed by an applicant within forty-five days from the date of order of dismissal of an application for revision for default passed by it under the first proviso, or within such further time as it may allow for cause shown to its satisfaction, restore the application for revision so dismissed.”;

- (15) in section 90, in sub-section (1), for the words “fifty thousand rupees”, the words “five lakh rupees” shall be substituted;
- (16) in chapter X, after section 90, the following section shall be inserted:—

“Compounding of penalty that may be imposed under section 98B.

90A. (1) Subject to such conditions as may be prescribed, any dealer to whom a notice has been issued under sub-section (1) of section 98B, may, before the date fixed in such notice for hearing, at his option, compound the penalty proposed to be imposed, as mentioned in such notice, and the Commissioner may, at his discretion, accept from such dealer, by way of composition of penalty proposed to be imposed under sub-section (1) of that section, an amount equal to ten *per centum* of the value of goods claimed by the dealer to have been transferred by him otherwise than by way of sale in West Bengal in the statement furnished by him under section 98A.

(2) On payment in full of the amount referred to in sub-section (1), the proceedings commenced against the dealer under sub-section (1) of section 98B shall not be proceeded with further.”;

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

“Penalty for furnishing incorrect information under section 98A.

98B. (1) Whereupon verification of the information in the statement furnished under section 98A by a dealer relating to transfer of goods otherwise than by way of sale in West Bengal, it comes to the knowledge of the Commissioner that—

- (i) any of the particulars furnished in such statement is not correct or complete; or
- (ii) the goods transferred by such dealer otherwise than by way of sale in West Bengal have not been accounted for by the dealer’s head office, or branch office, or agent, as the case may be; or
- (iii) the agent of such dealer is not traceable or is not in existence at the address furnished in such statement; or
- (iv) the agent of the dealer to whom the transfer of goods has been made otherwise than by way of sale denies to have any knowledge of the goods claimed to have been transferred to him by the dealer; or
- (v) the goods have not been transported by the transporter named in such statement under the consignment note or railway receipt referred to in the said statement,

the Commissioner may, in such manner as may be prescribed, impose on such dealer, by way of penalty, a sum, not less than fifteen *per centum* but not exceeding twenty-five *per centum* of the value of the goods so claimed to have been transferred by him.

(2) If any penalty is imposed under sub-section (1) for concealment of any sale with an intent to evade payment of tax thereon in respect of any period, such sale shall be excluded in determining the turnover of sales in respect of such period for the purpose of imposition of penalty, if any, under section 76.”;

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- (18) after section 103, the following section shall be inserted:—

“Power of State Government to engage any person, firm or company to collect certain information.	103A. The State Government may, for the purpose of collection of information regarding existence of godown or warehouse of dealers, or transporters, where goods are stored by them and the nature, quantity or value of such goods stored in such godown or warehouse, engage the services of any person, firm or company to perform such work on such terms and conditions, as may be prescribed.”;
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- (19) in Schedule I,—

- (a) in the entry in item (ii) in column (2) against serial No. 14 in column (1), for the words “and pulses.”, the words “and pulses except rice bran.” shall be substituted;
- (b) in the entry in column (2) against serial No. 15 in column (1), for the words “in hank.”, the words “in hank and cotton hosiery yarn.” shall be substituted;
- (c) for the entry in column (2) against serial No. 26 in column (1), the following entry shall be substituted:—

“Cardiological life-saving instruments, that is to say,—

  - (i) Cardiac pace-maker;
  - (ii) Heart valve;
  - (iii) Various types of Cardiac catheters such as Balloon Tipped, Double Lumen, Percutaneous Transluminal Coronary Angioplasty (PTCA) with guide-wires;
  - (iv) Angioplasty balloons including Cutting balloons, Atherectomy devices, Rotablaters.”;
- (d) in the entry in column (2) against serial No. 30 in column (1), after the word “Enamelled”, the word “utensils,” shall be inserted;
- (e) the entry in column (2) against serial No. 35 in column (1) shall be omitted;
- (f) for the entry in column (2) against serial No. 62 in column (1), the following entry shall be substituted:—

“Organic manures other than those specified in any other Schedule.”;
- (g) in the entry in column (2) against serial No. 80 in column (1), after the words “by hand”, the words “, and wheel chair,” shall be inserted;

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- (h) in the entry in column (2) against serial No. 95 in column (1),—
  - (i) for the entry against item (xxi), the following entry shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of February, 2000:—

“Isosorbide Dinitrate.”; and
  - (ii) for item (xli) and the entry relating thereto, the following items and entries relating thereto shall be substituted:—

“(xli) Zidovudine;  
(xlii) Cyclosporine.”;
  - (i) after serial No. 95 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:—

“96. Tea seed.”;
- (20) in Schedule IV, in Part A,—
  - (a) in the entry in column (2) against serial No. 2 in column (1), the words “, air-conditioning plant, and spare parts, accessories and components thereof” shall be omitted;
  - (b) in the entry in column (2) against serial No. 18 in column (1), for the words “components thereof.”, the words “components thereof except those specified elsewhere in this Schedule or in any other Schedule.” shall be substituted;
  - (c) in the entry in column (2) against serial No. 20 in column (1), for the words “Cured and frozen meat.”, the word “Meat,” shall be substituted;
  - (d) in the entry in column (2) against serial No. 21A in column (1), for the words “Disposable hypodermic syringe, disposable hypodermic needle, disposable perfusion set.”, the words “Hypodermic syringe, hypodermic needle, perfusion set,” shall be substituted;
  - (e) in the entry in column (2) against serial No. 33 in column (1), the words “and spare parts, accessories and components thereof” shall be omitted;

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- (f) in the entry in column (2) against serial No. 72 in column (1), the words “, and spare parts, accessories and components thereof” shall be omitted;
- (g) in the entry in column (2) against serial No. 86 in column (1), for the words “in hank”, the words “in hank and cotton hosiery yarn” shall be substituted;
- (h) for the entry in column (2) against serial No. 100 in column (1), the following entry shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999:—

“Industrial transformer including power and distribution transformer and booster transformer.”;

- (i) in the entry in column (2) against serial No. 114 in column (1), after the words “mill board”, the words “, synthetic fibre board” shall be inserted;
- (j) for the entry in column (2) against serial No. 119 in column (1), the following entry shall be substituted:—

“Industrial leather gloves.”;

- (k) for the entries in column (2) against serial No. 122 in column (1), the following entry shall be substituted:—

“Sheet made of plastic or any other synthetic substance.”;

- (l) in the entry in column (2) against serial No. 123 in column (1), for the words “including casing.”, the words “including casing but excluding those specified elsewhere in this Schedule or in any other Schedule.” shall be substituted;
- (m) the entries in column (2) against serial No. 125 in column (1) shall be omitted;
- (n) for the entry in column (2) against serial No. 126 in column (1), the following entry shall be substituted:—

“Floor and wall tiles of all varieties except those specified elsewhere in this Schedule or in any other Schedule.”;

- (o) for the entry in column (2) against serial No. 133 in column (1), the following entry shall be substituted:—

“Silk cloth other than artificial silk, manufactured or made in India.”;

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- (p) in the entry in column (2) against serial No. 136 in column (1), the words, letters and brackets “, constant voltage transformer (C.V.T.)” shall be omitted;
- (q) in the entries in column (2) against serial No. 138 in column (1), for item (g), the following items shall be substituted:—
  - “(g) tape recorder, tape player and dictaphone;
  - (h) franking machine, address-printing machine, teleprinter and auxiliary machine,”;
- (r) in the entry in column (2) against serial No. 141 in column (1), the words “, including floor and wall tiles,” shall be omitted;
- (s) for the entry in column (2) against serial No. 146 in column (1), the following entry shall be substituted:—

“Plant and machinery, that is to say,—

  - (i) Machinery for tea industry;
  - (ii) Machinery for food and food processing industries including flour mill;
  - (iii) Machinery for sugar mill;
  - (iv) Machinery for beverages, tobacco and tobacco products industries;
  - (v) Machinery for jute, hemp, mesta textiles industries;
  - (vi) Machinery for textile industries including hosiery other than jute;
  - (vii) Machinery for engineering industries;
  - (viii) Machinery for paint industry;
  - (ix) Machinery for furniture and wood products industries;
  - (x) Machinery for paper and paper products and printing, publishing and allied industries;
  - (xi) Machinery for leather and fur product industries;
  - (xii) Rubber, plastic, petroleum and coal product industry machinery;
  - (xiii) Machinery for chemical and chemical products (except petroleum and coal);
  - (xiv) Machinery for basic metal and alloys industries;

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- (xv) Machinery for non-metallic mineral product industries;
  - (xvi) Machinery for construction works;
  - (xvii) Transport equipment and motor parts manufacturing machinery;
  - (xviii) Mining machinery;
  - (xix) Packaging machinery;
  - (xx) Foundry machinery;
  - (xxi) Agricultural machinery other than those mentioned elsewhere in this Schedule or in any other Schedule;
  - (xxii) Waste treatment plant and pollution control equipment manufacturing machinery;
  - (xxiii) Machinery for printing industry;
  - (xxiv) Machinery for iron and steel industry;
  - (xxv) Machinery for refrigeration and cooling towers including air-conditioners;
  - (xxvi) Cooling towers;
  - (xxvii) Earth moving machinery other than those specified elsewhere in this Schedule or in any other Schedule;
  - (xxviii) All other machinery and plant not specified in items (i) to (xxvii) and not mentioned elsewhere in this Schedule or in any other Schedule;
  - (xxix) Spare parts, accessories and components of the plant and machinery specified in items (i) to (xxviii) but excluding those specified elsewhere in this Schedule or in any other Schedule.”;
- (t) in the entry in column (2) against serial No. 147 in column (1), after the words “components thereof”, the words “, contact lens and lens cleaner” shall be inserted;
- (u) in the entry in column (2) against serial No. 159 in column (1), after the words “printed circuit board,”, the words “potentiometer, thyristor, connector, variable capacitor (gang condenser), trimmer, electronic choke and crystal,” shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1999;



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- (v) in the entry in column (2) against serial No. 173 in column (1), the letter, words and brackets “(e) heavy earth-moving machinery,” shall be omitted;
- (w) for the entry in column (2) against serial No. 174 in column (1), the following entry shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999:—

“Bearing including plummer blocks, housing for bearing, locate rings and covers, adopter withdrawal sleeves, lock nuts, lock washers, clamps and rolling elements.”;
- (x) for the entry in column (2) against serial No. 185 in column (1), the following entries shall be substituted:—

“Instruments, apparatus and appliances used in medical, surgical, dental, veterinary sciences, or physiotherapy, including implants, diagnostic and electromedical apparatus and sight testing instruments including ophthalmoscope, otoscope, laryngoscope, retinoscope, binocular loupe, and parts and accessories thereof, other than those specified elsewhere in this Schedule or in any other Schedule.”;
- (y) for the entry in column (2) against serial No. 192 in column (1), the following entries shall be substituted:—

“Paper box, packing box and tea chest.”;
- (z) in the entries in column (2) against serial No. 194A in column (1), for item (ii), the following item shall be substituted:—

“(ii) Silk cloth other than those specified elsewhere in this Schedule or in any other Schedule.”;
- (za) in the entry in column (2) against serial No. 195 in column (1), for the words “and refractory bricks.”, the words “, refractory bricks, monolithics, and glass wool.” shall be substituted;
- (zb) in the entry in column (2) against serial No. 196 in column (1), for the words “Glass bottles,”, the words “Glass tumblers, glass bottles,” shall be substituted;

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- (zc) for the entry in column (2) against serial No. 197 in column (1), the following entry shall be substituted:—

“Tools, that is to say,—

- (a) Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers, routers, winches, grinders, super abrasives, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters’ instruments, tile polishing blocks and rubbing bricks;
- (b) Cutting Tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound miter saws, masonry cutters, diamond dresser cutter, gear hobbbs and gear shaper cutters;
- (c) Measuring Tools such as micrometers, vernier calipers, feeler gauges, height gauges, slip gauges, snap gauges, pressure gauges, dial thermometers, water meter and measuring steel tapes;
- (d) Hydraulic Tools such as jacks, pipe-benders, torque wrenches, breakers, cylinders and control valves;
- (e) Pneumatic Tools such as impact wrenches, rammers, grinders, drills, torque wrenches, filters, regulators and lubricant applicators;
- (f) Hand Tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hack-saw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.”;

- (zd) for the entry in column (2) against serial No. 198 in column (1), the following entry shall be substituted:—

“Engineering goods, that is to say,—

- (i) Railway equipment;
- (ii) Cocks;
- (iii) Revert front, housing journal;
- (iv) Gear and socket, other than those used as motor parts;

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- (v) Impellor, bush;
- (vi) Spring, washers;
- (vii) Sluice valves, industrial valves and other valves;
- (viii) Hydraulic equipments other than hydraulic tools;
- (ix) Mild Steel Cage;
- (x) Screw Conveyor;
- (xi) Gear box other than those used as motor parts;
- (xii) Telecommunication equipments;
- (xiii) Parts of railway wagon and coach;
- (xiv) Meter gauge cover;
- (xv) Fire hose coupling, hose clips;
- (xvi) Piston rod;
- (xvii) Chains and chain slings;
- (xviii) Cranes both mobile and others;
- (xix) Road roller;
- (xx) Welding accessories and electrodes;
- (xxi) Traverner machine;
- (xxii) Defence equipments;
- (xxiii) Soldering rods;
- (xxiv) Chain pulley block, wire rope sheave pulley block and manila rope sheave pulley block;
- (xxv) Hoists;
- (xxvi) Pulling and lifting machines and pull lift;
- (xxvii) Wire ropes, slings and sockets therefor;
- (xxviii) Trollies, wheels, jim rows, shakles;
- (xxix) Shafts;
- (xxx) Crowbars;
- (xxxi) Manila ropes, sisal ropes;
- (xxxii) Lifting tackles;
- (xxxiii) Spray guns not mentioned elsewhere in this Schedule or in any other Schedule;
- (xxxiv) Galvanized flexible metallic tube;
- (xxxv) Spare parts, accessories and components of the engineering goods specified in items (i) to (xxxiv) but excluding those specified elsewhere in this Schedule or in any other Schedule.”;

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(ze) for the entry in column (2) against serial No. 200 in column (1), the following entry shall be substituted:—

“Minerals, that is to say,—

- (i) Asbestos ore;
- (ii) Barytes;
- (iii) Bauxite;
- (iv) Bentonite;
- (v) Calcite;
- (vi) Coal;
- (vii) Chromite;
- (viii) Dolomite;
- (ix) Emery grains;
- (x) Felspar;
- (xi) Fire-clay;
- (xii) Graphite;
- (xiii) Gypsum;
- (xiv) Kaoline;
- (xv) Ball clay;
- (xvi) Chalk or whiting;
- (xvii) Kyanite;
- (xviii) Limestone;
- (xix) Manganese ore;
- (xx) Mica;
- (xxi) Magnesite;
- (xxii) Pyrophyllite;
- (xxiii) Slate;
- (xxiv) Silica;
- (xxv) Quartz or Quartzite;
- (xxvi) Ochre;
- (xxvii) Vermiculite;
- (xxviii) Silimanite;
- (xxix) Wollastonite;
- (xxx) Iron ore;
- (xxxi) China clay;
- (xxxii) Soap stone;
- (xxxiii) Flint;
- (xxxiv) Fuller’s earth.”;

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- (zf) for the entry in column (2) against serial No. 213 in column (1), the following entry shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of January, 2000:—

“Oil cake and de-oiled cake in all forms.”;

- (zg) the entry in column (2) against serial No. 220 in column (1) shall be omitted;

- (zh) in the entry in column (2) against serial No. 227 in column (1), for the words “Enamelled utensils and all utensils made of”, the words “All utensils made of stainless steel,” shall be substituted;

- (zi) for serial No. 228 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 substituted:—

“228. Aluminium conductor steel reinforced (A.C.S.R.).

229. Adhesive, gum and water-proofing compound.

230. *Bidi* leaf.

231. Cooked food, other than the cooked food specified in this Schedule or in any other Schedule, served in, or supplied from, any non-airconditioned—

- (a) hotel,
- (b) restaurant,
- (c) refreshment room,
- (d) club, or
- (e) eating house.

232. Cotton waste.

233. Doorlocks and padlocks other than those specified elsewhere in this Schedule or in any other Schedule.

234. Fire wood.

235. Maize products of all varieties.

236. Fly ash.

237. Water filter in which no chemical is used or which is not operated by power.

238. Herb, bark, dry plant, dry flower and dry root.

239. Imitation jewellery.

240. Musical instruments.

241. Rice bran.

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- 242. Rubber goods other than those specified elsewhere in this Schedule or in any other Schedule.
- 243. Sandal wood and sandal oil.
- 244. Storage battery.
- 245. Transmission tower.
- 246. Tailoring material, that is to say, zip, button, hook, stiff collar, and buckle.
- 247. Electric fan, exhaust fan and air circulator.
- 248. Vegetable (green, dried, dehydrated or preserved), when sold in sealed container.
- 249. Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.”;

(21) in Schedule VIIIA,—

- (a) the entries in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 4 in column (1) shall be omitted;
- (b) the entries in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 5 in column (1) shall be omitted;
- (c) for the entries in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 7 in column (1), the following entries shall be substituted in column (2), sub-column (a) and sub-column (b) of column (3), and column (4) respectively:—

“Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of wires and cables, holders, plugs, sockets, switches, cappings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventors, wooden plugs, lightning arrestors, electrical

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earthen ware and porcelain ware, circuit breakers, starters, power supply indicators, winding wires and strips, jointing materials, fitting elements, general lighting system (G.L.S.) lamps, chandeliers and their shades, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms, and parts and accessories of such goods other than those specified elsewhere in this Schedule or in any other Schedule.

Three Eight Five”;

- (d) the entries in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 7A in column (1) shall be omitted;
- (e) for the entries in sub-column (b) of column (3), and column (4), against serial No. 10 in column (1), the following entries shall be substituted in sub-column (b) of column (3), and column (4) respectively:—

“Twelve            Ten”;

- (f) for the entries in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 11 in column (1), the following entries shall be substituted in column (2), sub-column (a) and sub-column (b) of column (3), and column (4) respectively:—

“Hardware goods, that is to say,—

- (i) Barbed wire;
- (ii) Wire net including perforated metal sheets;
- (iii) Wire mesh;
- (iv) Brackets;
- (v) Hinges;
- (vi) Hooks and eyes;
- (vii) Nails;
- (viii) Door closer including automatic door closer;
- (ix) Screw studding;
- (x) Sand paper and emery paper and emery cloth;

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- (xi) Hoops;
- (xii) Stone for polishing floor;
- (xiii) Pin;
- (xiv) Fastener including hex bolt;
- (xv) Cleat;
- (xvi) Stone for sharpening carpenters' equipments;
- (xvii) Iron pan (*kadai*, *tawa* or *chatoo*);
- (xviii) Iron *gamla* (*chuna kadai*);
- (xix) *Hamal-dista*;
- (xx) Chains for domestic and pet animals;
- (xxi) Carriage bolts;
- (xxii) Curtain rod and string;
- (xxiii) Revolving chair machine;
- (xxiv) Hangers other than those made of plastic;
- (xxv) Machine screws;
- (xxvi) Handles made of brass and other materials;
- (xxvii) Knobs;
- (xxviii) Buckles of all varieties;
- (xxix) Shoe rings;
- (xxx) Shoe eyelets;
- (xxxi) Brass rings;
- (xxxii) Roofing screws, bottle screws, straining screws;
- (xxxiii) L-look bolts;
- (xxxiv) J-look bolts;
- (xxxv) Rat traps;
- (xxxvi) Rings;
- (xxxvii) Aldraps;
- (xxxviii) Hash bolts and door bolts;
- (xxxix) Pick axes;
- (xl) Iron oven commonly known as *unan* or *chula*;



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- (xli) Galvanised iron bucket;
  - (xlii) Flats;
  - (xliii) Angles;
  - (xliv) Plaster mesh;
  - (xlv) Clamps of all varieties;
  - (xlii) Draw locks, almirah locks, cupboard locks, and box locks, but excluding door locks and padlocks;
  - (xlvi) Other fittings of door, window, or furniture, made of base metal or alloys;
  - (xlviii) Sockets;
  - (xlix) Gun metal fittings;
    - (i) Steel wool;
    - (ii) Thimbles;
    - (iii) Tile polishing blocks and rubbing bricks;
    - (iv) Metal mesh;
    - (v) Polypropylene rope and nylon rope.
- Three Eight Five”;
- (g) the entries in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 17 in column (1) shall be omitted;
  - (h) for the entries in sub-column (b) of column (3), and column (4), against serial No. 19 in column (1), the following entries shall be substituted in sub-column (b) of column (3), and column (4) respectively:—
    - “Ten Eight”;
  - (i) for the entries in sub-column (b) of column (3), and column (4), against serial No. 20 in column (1), the following entries shall be substituted in sub-column (b) of column (3), and column (4) respectively:—
    - “Ten Eight.”.

**10.** In the West Bengal Building Tax Act, 1996, in section 17, for the words “or within three years from the date of commencement of this Act,” the words “or within four 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.