The

Kolkata



Gazette

त्रसम्बर्भ गयरा

Extraordinary
Published by Authority

CAITRA 10]

SATURDAY, MARCH 31, 2007

[SAKA 1929

PART III—Acts of the West Bengal Legislature.

# GOVERNMENT OF WEST BENGAL LAW DEPARTMENT

Legislative

#### **NOTIFICATION**

No. 480-L.—31st March, 2007.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

# West Bengal Act III of 2007

THE WEST BENGAL FINANCE ACT, 2007.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*, *Extraordinary*, of the 31st March, 2007.]

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Agricultural Income-tax Act, 1944, 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 Taxation Tribunal Act, 1987, the West Bengal Sales Tax Act, 1994, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, the West Bengal Transport Infrastructure Development Fund Act, 2002 and the West Bengal Value Added Tax Act, 2003.

## (Sections 1-3.)

Whereas it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Agricultural Income-tax Act, 1944, 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 Taxation Tribunal Act, 1987, the West Bengal Sales Tax Act, 1994, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, the West Bengal Transport Infrastructure Development Fund Act, 2002 and the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing;

2 of 1899. Ben. Act IV of 1944. West Ben. Act VII of 1973. West Ben. Act VI of 1979. West Ben. Act VIII of 1987. West Ben. Act XLIX of 1994. West Ben. Act IV of 1999. West Ben. Act XXI of 2002. West Ben. Act XXVII of 2003.

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

Short title and commencement.

- 1. (1) This Act may be called the West Bengal Finance Act, 2007.
- (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, 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 the Schedule IA to the principal Act,—
    - (a) in article 23, in the column under the heading "Proper Stamp-duty",—
      - (i) in clause (a), for the words "six per centum of the market value,", the words "six per centum of the market value, in case the market value of the property does not exceed rupees twenty-five lakh, and seven per centum of the market value, in case the market value of the property exceeds rupees twenty-five lakh," shall be substituted;
      - (ii) in clause (b), for the words "six per centum of the market value,", the words "six per centum of the market value, in case the market value of the property does not exceed rupees twenty-five lakh, and seven per centum of the market value, in case the market value of the property exceeds rupees twenty-five lakh," shall be substituted;
      - (iii) in clause (c), for the words "five per centum of the market value,", the words "five per centum of the market value, in case the market value of the property does not exceed rupees twenty-five lakh, and six per centum of the market value, in case the market value of the property exceeds rupees twenty-five lakh," shall be substituted;
    - (b) in the Explanation appended to article 33,—
      - (i) for the words and brackets "daughter (unmarried, widowed or divorcee)", the words and brackets "daughter (married, unmarried, widowed or divorcee)" shall be substituted; and
      - (ii) for the words and brackets "sister (unmarried, widowed or divorcee)", the words and brackets "sister (married, unmarried, widowed or divorcee)" shall be substituted.

Amendment of Ben. Act IV of 1944. 3. In the Bengal Agricultural Income-tax Act, 1944, after section 67, the following section shall be inserted:—

"Power to waive or reduce interest." 68. (1) Notwithstanding anything to the contrary contained in this Act, the State Government may, if it considers necessary so to do, by general or special order to be published in the *Official Gazette*, waive or reduce any interest payable under this Act by any class of persons or association of persons.

#### (Section 4.)

(2) The State Government may amend or rescind the order under subsection(1).".

Amendment of West Ben. Act VII of 1973.

- **4.** In the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973.—
  - (1) in the First Schedule,—
    - (a) in PART A,—
      - (i) in Section V, after the words, figures and letters "Rates in force from the 1st April, 1993", the words, figures and letters "to the 31st March, 2007" shall be added;
      - (ii) after Section V, the following Section shall be added:-

#### "SECTION VI

# Rates in force from the 1st April, 2007

(1) Low and medium voltage energy:

Where low or medium voltage energy is consumed in any premises in connection with industrial or manufacturing process including cold storage, and consumption of energy during the month to which calculation of duty relates—

(i) does not exceed five hundred units

nil:

- (ii) exceeds five hundred units but does not exceed two thousand units
- 2.5 per centum of the net charge for energy consumed;
- (iii) exceeds two thousand units but does not exceed three thousand five hundred units
- 7.5 per centum of net charge for energy consumed;
- (iv) exceeds three thousand five hundred units
- 12.5 *per centum* of net charge for energy consumed.

- (2) High voltage energy:
  - (a) Except in cases falling under clause (b), where high voltage energy is consumed in any premises in connection with industrial or manufacturing process including cold storage
- 15 per centum of net charge for energy consumed;
- (b) Where energy is consumed for the purposes of—
- 5.0 per centum of net charge for energy consumed;
- (i) a cottage industry or a small-scale industry, by any undertaking not being a factory as defined in the Factories Act, 1948, or

63 of 1948.

(ii) electrolysis or heating in electric furnaces by any industrial undertaking,

and separate meters or sub-meters are installed for indicating the quantity of energy so consumed.

Explanation I.—In this Part, 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 furnances, 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,

# (Section 4.)

notwithstanding anything contained in Part B, 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 B of this Schedule.

Explanation II.—(a) The special rate of duty referred to in clause (ii) of article (b) of Section II, Section III, Section IV or Section V or sub-clause (ii) of clause (b) of article (2) of Section VI of this Part shall not be admissible unless—

- (i) the cost of energy consumed for purposes of electrolysis or heating in electric furnaces, and
- (ii) separate books of account are maintained showing separately the details of the cost of energy consumed for purposes of electrolysis or heating in electric furnaces and total cost of manufacture by electrolysis or heating in electric furnaces.
- (b) An industrial undertaking claiming the benefits of the special rate of duty mentioned in clause (a) of this *Explanation* shall make an application in writing to an officer specially appointed in this behalf by the State Government by notification in the *Official Gazette* and thereupon such officer shall, after giving the applicant an opportunity of being heard and after making such enquiry (if any) as he may think fit, make an order,—
- (i) if he is satisfied that the requirements of this Act and the rules made thereunder have been complied with, allowing the application, or
- (ii) if he is not so satisfied, rejecting the application, and such order shall, subject to provisions of clause (c), be final.
- (c) The State Government may, on application or of its own motion, revise any order made under clause (b).";
- (b) in PART B,—
  - (i) in Section V, after the words, figures and letters "Rates in force from the 1st April, 1993", the words, figures and letters to the 31st March, 2007" shall be added;
  - (ii) after Section V, the following Section shall be added:—

#### 'SECTION VI

# Rates in force from the 1st April, 2007

(1) Low and medium voltage energy:

Where low or medium voltage energy is supplied for lights, fans and all other purposes, except the purposes in connection with industrial or manufacturing process referred to in article (1) of Section VI of Part A, in any premises, and—

- (a) where low or medium voltage energy supplied for commercial purposes to a consumer whose consumption of such energy during the month to which the calculation of duty relates—
  - (i) does not exceed one hundred and fifty units

nil;

- (ii) exceeds one hundred and fifty units but does not exceed five hundred units
- net charge for energy consumed;

10 per centum of

- (iii) exceeds five hundred units but does not exceed one thousand units
- 12.5 per centum of net charge for energy consumed;
- (iv) exceeds one thousand units
- 15 per centum of net charge for energy consumed;
- (b) where low or medium voltage energy supplied for any purposes, other than the commercial purposes referred to in clause (a), to a consumer whose consumption of such energy during the month to which the calculation of duty relates—

#### (Sections 5, 6.)

(i) does not exceed three hundred units nil;
(ii) exceed three hundred units 10 per centum of net charge for energy consumed;

(2) High voltage energy:

Where high voltage energy is supplied for purposes, other than the purposes in connection with industrial or manufacturing process referred to in article (2) of Section VI of Part A, in any premises, and—

(a) where rate is charged for high voltage energy for commercial purposes to a consumer

17.5 per centum of net charge for energy consumed;

(b) where rate is charged for high voltage energy for purposes, other than the commercial purposes referred to in clause (a), to a consumer 15 *per centum* of new charge for energy consumed.

(3) In respect of all premises where the supply of energy by a licensee is unmetered for—

www.ceerea jor	Paise per month
every lamp of less than 30 watts	20;
every lamp of 30 watts or more but less than 40 watts	29;
every lamp of 40 watts or more but less than 60 watts	37;
every lamp of 60 watts or more but not exceeding 100 watts	50; and
every additional 10 watts or fraction thereof in excess of 100 watts in any lamp	10.

Explanation.—For the purposes of Section VI of Part A and of Part B of this Schedule,—

- (i) the expression "low or medium voltage energy" means any energy supplied, the voltage of which does not exceed 650 volts under normal conditions, subject to the percentage variation allowed under the Indian Electricity Rules, 1956;
- (ii) the expression "high voltage energy" means any energy supplied, the voltage of which exceeds 650 volts under normal conditions, subject to the percentage variation allowed under the Indian Electricity Rules, 1956.';
- (2) in the Second Schedule, in the *Explanation*, in clause (1), for the word and letter "Section V", the word and letters "Section VI" shall be substituted.

Amendment of West Ben. Act VI of 1979. 5. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in section 7A, in sub-section (1), for the words "all the periods of a year", the words "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 rupees thirty thousand," shall be substituted.

Amendment of West Ben. Act VIII of 1987.

- 6. In the West Bengal Taxation Tribunal Act, 1987, in section 3,—
  - (1) in sub-section (4),—
    - (a) in the first proviso, for the words "age of sixty-five years", the words "age of sixty-eight years" shall be substituted;
    - (b) in the second proviso, for the words, figures and letters "before the 15th day of February, 2003", the words, figures and letters "before the 1st day of April, 2007" shall be substituted;

#### (Section 7.)

- (2) in sub-section (5),—
  - (a) in the first proviso, for the words "age of sixty-two years", the words "age of sixty-five years" shall be substituted;
  - (b) in the second proviso, for the words, figures and letters"before the 15th day of February, 2003", the words, figures and letters"before the 1st day of April, 2007" shall be substituted;
  - (c) in the third proviso,—
    - (i) for the words, figures and letters "before the 15th day of February, 2003", the words, figures and letters "before the 1st day of April, 2007" shall be substituted;
    - (ii) for the words "age of sixty-two years, whichever is later", the words "age of sixty-five years, whichever is earlier" shall be substituted.

# Amendment of West Ben. Act XLIX of 1994.

## 7. In the West Bengal Sales Tax Act, 1994,—

- (1) in section 2, in clause (13), for the words "other than actionable claims, stocks, shares or securities", the words "other than lottery tickets, actionable claims, stocks, shares or securities" shall be substituted;
- (2) in section 8B,—
  - (a) in sub-section (1), in clause (a), for the words "within one hundred twenty days from the date of coming into force of this section", the words "within two hundred and forty days from the date of coming into force of this section or subject to the satisfaction of the Chairman, within such further time as may be allowed by him" shall be substituted;
  - (b) in sub-section (2), in the *Explanation*, for clause (a), the following clause shall be substituted:—
    - "(a) an appeal or revision under any of the Act, or Acts so repealed, or an appeal under section 79, or a revision under section 80, section 81 or section 82, against an order of assessment passed on or before the 30th day of June, 1997, pending till the date of coming into force of this section;";
- (3) in section 32, in sub-section (3), for the words "and the excess interest paid, if any, shall be refunded.", the words and figures "for each British calendar month of default from the first day of the month next following the date specified in the notice originally issued under section 47 for payment thereof up to the month preceding the month of full payment of such tax or up to the month preceding the month of commencement of proceedings under section 52, whichever is earlier, upon so much of the amount of modified tax as remains unpaid, and the excess interest paid, if any, shall be refunded." shall be deemed to have been substituted with effect from the 1st day of May, 1995;
- (4) after section 35, the following section shall be deemed to have been inserted with effect from the 1st day of May, 1995:—
  - "Validation of interest charged.

    35A. Notwithstanding anything contained in any judgment, decree or order of any Court, Tribunal or Authority, no levy of interest under sub-section (3) of section 32 of the Act from the first day of the month next following the date specified in the notice originally issued under section 47 for payment of tax due, shall be deemed to be invalid or ever to have been invalid, and accordingly—
  - (a) all such interest levied or collected or purporting to have been levied or collected under this Act shall be deemed always to have been validly levied or collected in accordance with this Act;

#### (Section 8.)

- (b) no suit or other proceeding shall be maintained or continued in any Court or before any Tribunal or Authority for the refund of, and no enforcement shall be made by any Court, Tribunal or Authority of any decree or order directing the refund of, any such interest which has been collected;
- (c) recoveries shall be made in accordance with the provisions of this Act, of all amounts which would have been collected thereunder as interest as aforesaid as if this section had been in force at all material times.":
- (5) in section 46A,—
  - (a) in sub-section (3), for the words, figures and letters on or before 31st day of January, 2007, the words, figures and letters on or before 30th day of April, 2007 shall be substituted;
  - (b) in sub-section (4),—
    - (i) in clause (a), for the words "within six months", the words "within twelve months" shall be substituted;
    - (ii) clause (b) shall be omitted;
- (6) in section 79,—
  - (a) in sub-section (1), for the words, figures and brackets "any person appointed under sub-section (1) of section 6 to assist the Commissioner as may be prescribed to exercise the power under this section", the words, figures and brackets "any person appointed under sub-section (1) of section 3 to assist the Commissioner as may be prescribed to exercise the power under this section" shall be substituted;
  - (b) sub-section (3) shall be omitted;
- (7) in section 107, in clause (r),—
  - (a) for the words "Acts so repealed;", the words "Acts so repealed:" shall be substituted; and
  - (b) the following proviso shall be added:—

"Provided that where any appeal or revision filed against an order of assessment passed under the Act, or Acts so repealed, is pending on the 30th day of June, 1997, the dealer, may, at its option, instead of getting such appeal or revision disposed of in accordance with the provisions of the Act or Acts so repealed, get the case settled by the West Bengal Sales Tax Settlement Commission established under section 8A of the Act.";

(8) in Schedule IV, in PART A, serial No. 2 in column (1) and the entry relating thereto in column (2) shall be omitted.

- Amendment of West Ben. Act IV of 1999.
- 8. In the West Bengal Sales Tax (Settlement of Dispute) Act, 1999,—
  - (1) in section 2, in sub-section (1), in clause (a), for the words, figures and letters "the 31st day of August, 2006", the words, figures and letters "the 30th day of November, 2006" shall be substituted;
  - (2) in section 4, in sub-section (1),—
    - (a) for the words, figures and letters "an appeal or revision relating thereto which has been filed on or after the 1st day of April, 2003 but is pending on the 31st day of August, 2006", the words, figures and letters "an appeal or revision relating thereto which has been filed on or after the 1st day of April, 2003 but is pending on the 30th day of November, 2006" shall be substituted;
    - (b) for the words "as the case may be;", the words "as the case may be." shall be substituted;

#### (Sections 9, 10.)

- (c) the proviso shall be omitted;
- (3) in section 4A, in sub-section (1),—
  - (a) for the words, figures and letters "on the 31st day of August, 2006", the words, figures and letters "on the 30th day of November, 2006" shall be substituted;
  - (b) the second proviso shall be omitted;
- (4) in section 5, in sub-section (1),—
  - (a) in clause (a), for the words, figures and letters "the 31st day of January, 2007", the words, figures and letters "the 30th day of June, 2007" shall be substituted;
  - (b) in clause (b), for the words, figures and letters "the 31st day of December, 2003", the words, figures and letters "the 30th day of June, 2007" shall be substituted;
- (5) in section 7, in sub-section (1), for clause (a), the following clause shall be substituted:—
  - "(a) where the dispute relates to any arrear tax in dispute and the application under section 5 is made on or before the 30th day of June, 2007, at the rate of forty-six *per centum* of the arrear tax in dispute or the actual amount paid in respect of such arrear tax in dispute, whichever is higher; or".

Amendment of West Ben. Act XXI of 2002.

- 9. In the West Bengal Transport Infrastructure Development Fund Act, 2002, in section 4, in sub-section (1), in clause (b),—
  - (1) for sub-clause (viii), the following sub-clause shall be substituted:—
    "(viii) Numaligarh Refinery Limited,";
  - (2) after sub-clause (xi), the following sub-clauses shall be inserted:—
    "(xii) Haldia Petrochemicals Limited,
    - (xiii) Reliance Industries Limited.";
  - (3) for the words, letters and brackets "to sub-clause (xi)", the words, letters and brackets "to sub-clause (xiii)" shall be substituted;
  - (4) in item (A), for the words, letters and brackets "to sub-clause (xi)", the words, letters and brackets "to sub-clause (xiii)" shall be substituted;
  - (5) in item (B), for the words, letters and brackets "to sub-clause (xi)", the words, letters and brackets "to sub-clause (xiii)" shall be substituted.

Amendment of West Ben. Act XXXVII of 2003.

- 10. In the West Bengal Value Added Tax Act, 2003,—
  - (1) in section 2,—
    - (a) in clause (41), in sub-clause (b), for the words "installation or insurance,", the word "installation," shall be substituted;
    - (b) in clause (57), in sub-clause (d), for the words "processing, treating", the words "processing, photocopying, developing, treating" shall be substituted;
  - (2) in section 18,—
    - (a) in sub-section (3), for the words "not found by the assessing authority", the words "not found by the assessing authority or the auditing authority" shall be substituted;
    - (b) in sub-section (4), after clause (b), the following clause shall be inserted:—
      - "(ba) reselling goods, or";

#### (Section 10.)

- (3) in section 22,—
  - (a) in sub-section (5), clause (b) shall be omitted;
  - (b) in sub-section (8), for the words "Notwithstanding anything contained elsewhere in the Act", the words, figure, letter and brackets "Notwithstanding anything contained elsewhere in the Act, and subject to the provisions of sub-section (8A)," shall be substituted;
  - (c) to sub-section (8A), the following proviso shall be added:—

"Provided that where a dealer has exercised option for refund in respect of any quarter of a year under this sub-section, such option shall be deemed to be final and irrevocable for all subsequent quarters of the year for which such dealer is eligible for benefit under clause (a), or clause (b), or clause (c), of sub-section (1) of section 118.";

(d) in the negative list, after serial No. 13 in column (1) and the entries relating thereto in column (2) and column (3), the following serial No. and the entries relating thereto in column (2) and column (3), respectively, shall be inserted:—

"14. Industrial L.P.G.

When the registered dealer is in the business of dealing in such goods.";

- (4) in section 29, in sub-section (4),—
  - (a) for the word, figures and letter "section 34A", the words, figures and letter "section 34A and penalty calculated at such amount not exceeding rupees two thousand for each month of default or part thereof, as may be prescribed" shall be substituted;
  - (b) for the words "remained cancelled", the words "remained cancelled:" shall be substituted; and
  - (c) the following proviso shall be added:—

"Provided that where the appropriate authority has granted the dealer any instalments in respect of payment of net tax, the certificate of registration, on application made by the dealer, may be restored, subject to such conditions and restrictions, and in such manner, as may be prescribed.";

- (5) in section 32, in sub-section (2),—
  - (a) for the words "net tax and interest if any,", the words "net tax, interest, and penalty calculated at such amount not exceeding rupees two thousand for each month of default or part thereof as may be prescribed, if any," shall be substituted;
  - (b) for the first proviso, the following proviso shall be substituted:—

"Provided that where a dealer required by sub-section (1) to furnish return for any return period is unable to make payment of the full amount of net tax or interest or penalty of amount not exceeding rupees two thousand for each month of default or part thereof as may be prescribed, payable according to such return, such dealer shall furnish the return without payment of the full amount of such tax or interest or penalty payable according to such return along with an application adducing reasons to the Commissioner for extension of time for making payment of net tax, interest and penalty up to the extended date of payment:";

(c) in the second proviso, for the words "net tax and interest", the words "net tax, interest and penalty, if any" shall be substituted;

#### (Section 10.)

- (6) in section 40, in sub-section (1),—
  - (a) in clause (f), for the words "an educational institution, or", the words "an educational institution," shall be substituted;
  - (b) for clause (g), the following clauses shall be substituted:—
    - "(g) a promoter,
    - (h) any bank,
    - (i) any hospital or nursing home or diagnostic centre, or
    - (j) a partnership firm,";
- (7) in section 41, in sub-section (1), for the words, figures and brackets "furnished under sub-section (1) of section 32", the words, figures and brackets "furnished under sub-section (1), or sub-section (3), of section 32" shall be substituted;
- (8) in section 42, in sub-section (1), for the words, figures and brackets "under sub-section (1) of section 32", the words, figures and brackets "under sub-section (1), or sub-section (3), of section 32 or has failed to disclose the interest payable under sub-section (1) of section 33," shall be substituted;
- (9) in section 46,—
  - (a) in sub-section (1),—
    - (i) in clause (e), for the words, figures, letters and brackets "under clause (a) or clause (aa) of section 61", the words, figures, letters and brackets "under clause (a), or clause (aa), or clause (ab), of section 61" shall be substituted;
    - (ii) after clause (e), the following clauses shall be inserted:—
      - "(ea) a refund has been made to a registered dealer under subsection (8A) of section 22; or
      - (eb) the Commissioner has reasons to believe that an assessment under sub-section (2) of section 9 of the Central Sales Tax Act, 1956, is required to be made for any year or part thereof; or";

74 of 1956.

- (b) in the second proviso to sub-section (1), for the words, figure and brackets "has not been revoked under sub-section (3) of said section", the words, figures and brackets "has not been revoked under sub-section (3), or sub-section (4), of the said section" shall be substituted:
- (10) in section 61,—
  - (a) in clause (a), for the words "situated anywhere in West Bengal", the words "situated anywhere in West Bengal outside" shall be substituted:
  - (b) after clause (aa), the following clause shall be inserted:—
    - "(ab) to a registered dealer, whose all sales of goods in the course of export out of India within the meaning of section 5 of the Central Sales Tax Act, 1956, to the total sales equal to or exceed seventy-five *per centum* in a return period, the input tax credit available during such return period as referred to as 'A' in sub-section (17) of section 22 after adjustment of reverse credit, if any:

Provided that no refund for a particular return period shall be made to a registered dealer where such dealer fails to furnish

(Section 10.)

a declaration appended to this section obtained from the selling dealer, in case the total purchase from such selling dealer during that return period exceeds rupees five lakhs.

#### **DECLARATION**

West Ben. Act XXXVII of 2003.

I also declare that I do not enjoy any incentive by way of remission/tax holiday/deferment under section 118 of the West Bengal Value Added Tax Act, 2003.

Serial No.	Particulars	Amounts	
1.	Name of the purchasing dealer with Vat Regn. No.		
2.	Total sales effected to such purchasing dealer during the quarter ending	Rs.	
3.	Total tax realised from the purchasing dealer during the said quarter	@ 1%	Rs.
		@ 4%	Rs.
		@ 12.5%	Rs.
		Total	Rs.
4.	Nature of goods sold [Broad description to be given]		
5.	Remarks, if any		

Date of issue:

Signature of the selling dealer with name and VAT Regn. No.";

- (11) in section 84, sub-section (3) shall be omitted;
- (12) in section 86, the first proviso shall be omitted;
- (13) in section 118,—
  - (a) in sub-section (1), in clause (c), for the words "may be allowed remission of tax", the words "may be allowed remission of output tax" shall be substituted;
  - (b) sub-section (3) shall be omitted;
- (14) in Schedule A,—
  - (a) in the entry in column (2) against serial No. 3 in column (1), for the words "de-oiled cake", the words "de-oiled cake, de-oiled rice bran," shall be substituted;
  - (b) after serial No. 4 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
    - "4A. Bio-fertilisers and micronutrients, plant growth promoters and regulators.";

# (Section 10.)

- (c) after serial No. 19 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
  - "19A. Glass chimney, *hurricane* lantern, and kerosene lamp and accessories and components thereof.";
- (d) after item (ii) and entry relating thereto in column (2) against serial No. 20B in column (1), the following item and entry in column (2) shall be inserted:—
  - "(iii) Readymade garments of value, whether printed or otherwise, not exceeding rupees fifty per piece, when sold from a *Hat.*";
- (e) for the entry in column (2) against serial No. 22 in column (1), the following entry shall be substituted:—
  - "Handmade musical instruments, that is to say-
    - (i) Tabla, khol, dhol, pakhwaj, mridanga, dhak, madal and dugdugi;
    - (ii) Flute;
    - (iii) Jaltaranga; and
    - (iv) Ghungru.";
- (f) in the entry in column (2) against serial No. 23B in column (1), for the words "as *Chimati pati*", the words "as *Chimati pati* or made wholly of plastic," shall be substituted;
- (g) for the entry in column (2) against serial No. 37B in column (1), the following entry shall be substituted:—
  - "Biri, and raw and unprocessed tobacco leaves.";
- (h) after serial No. 41 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
  - "Zari and embroidery items, namely—imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badla and gizai.";
- (15) in Schedule C,—
  - (a) in Part I,-
    - (i) for the entry in column (2) against serial No. 13B in column (1), the following entry shall be substituted:—
      - "Battery operated vehicle as defined in clause (u) of rule 2 of the Central Motor Vehicles Rules, 1989.";
    - (ii) after serial No. 14A in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
      - "14B. Blades, guards, sharks, arms, and shafts of an electric fan.";
    - (iii) after serial No. 25AA in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
      - "25AB. Digestive preparations, commonly known as aam pachak, amla pachak, ajwain pachak and jal jeera.";
    - (iv) entry in column (2) against serial No. 27A in column (1) shall be omitted;
    - (v) entry in column (2) against serial No. 31A in column (1) shall be omitted;

#### (Section 10.)

- (vi) in the entry in column (2) against serial No. 37A in column (1), for the words "Hurricane lantern, kerosene lamp, petromax", the word "Petromax" shall be substituted;
- (vii) after serial No. 41 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
  "41A. Industrial L.P.G.";
- (viii) after serial No. 45 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—

  "45A. Lozenges.";
  - (ix) in the entry in column (2) against serial No. 54B in column (1),—
    - (A) for item (xxv), the following item shall be substituted:—"(xxv) Machinery for refrigeration, cooling towers and air-conditioners";
    - (B) item (xxix) shall be omitted;
  - (x) after serial No. 54B in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
    - "54C. Spare parts, accessories and components of the plant and machinery mentioned in items (i) to (xxvii) in column (2) against serial No. 54B, and spare parts, accessories and components of an air-conditioner.";
  - (xi) for the entry in column (2) against serial No. 55 in column (1), the following entry shall be substituted:—
    - "Chappals and sandals made exclusively of plastic or Ethyle Vinyl Acetate commonly known as EVA; hawai chappals; and sole and strap thereof.";
- (xii) after serial No. 74A in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—
  "74B. Spare parts of motor vehicles.";
- (xiii) for the entry in column (2) against serial No. 75A in column (1), the following entry shall be substituted:—
  "Sand, stone chips, and grit.";
- (xiv) in serial No. 81A in column (1), for the entry in item (vii) in column (2), the following items shall be substituted:—
  - "(vii) sawn or sized timber;
  - (viii) plywood.";
- (xv) for the entry in column (2) against serial No. 88D in column (1), the following entry shall be substituted:—
  - "Wire net, wire netting and stranded wire.";
- (b) to Part II, the following notes shall be inserted:—

"Note 1.—The provisions of the Central Excise Tariff Act, 1985, read with the Explanatory Notes, as amended from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of this Part.

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#### (Section 10.)

Note 2.—Where any of the commodities is described under any heading or, as the case may be, sub-heading, of this Part and such description is different in any manner with the corresponding description in the Central Excise Tariff Act, 1985, such commodity described as aforesaid shall be covered by the scope of this Part and any other commodities, covered by the corresponding description in the Central Excise Tariff Act, 1985, shall not be covered by the scope of this Part.

5 of 1986.

Note 3.—Where the description of any of the commodities is under the heading or, as the case may be, sub-heading, of this Part matches fully with the corresponding description in the Central Excise Tariff Act, 1985, all the commodities covered for the purposes of the said tariff under that heading or sub-heading shall be covered by the scope of this Part.

Note 4.—Where the description of any of the commodities is under any heading or sub-heading is shown as "other", the interpretation as provided in *Note 1* shall apply.";

#### (c) in Part III,—

- (i) the entry in column (4) against serial No. 189 in column (1) shall be omitted;
- (ii) in column (4) against serial No. 189 in column (1), the following entry shall be inserted:—
  - "Purified terepthalic acid.";
- (iii) in the entry in column (4) against serial No. 192 in column (1), for the words "hydrogen peroxide.", the words "hydrogen peroxide, light magnesium oxide, tolune di-isocyanate, and calcium chloride." shall be substituted;
- (iv) after serial No. 200 in column (1) and the entry relating thereto in column (4), the following serial No. in column (1) and the entry relating thereto in column (4) shall be inserted:—
  - "201. Pentaerythritol.".

By order of the Governor,

S. K. CHAKRABARTI,

Secy. to the Govt. of West Bengal,

Law Department.