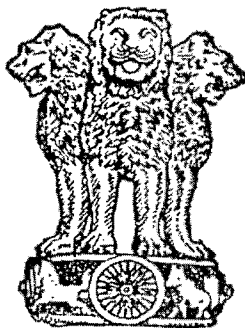


The Calcutta Gazette



सत्यमेव जयते

Extraordinary

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AGRAHAYANA 23]

TUESDAY, DECEMBER 14, 1971

[SAKA 1893

PART V.—Acts of the Parliament of India assented to by the President and Acts enacted and Ordinances promulgated by the President.

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

*New Delhi, the 14th December, 1971/Agrahayana 23,
1893 (Saka).*

The following President's Act enacted on the 14th December, 1971, is published for general information:—

THE WEST BENGAL LOTTERIES (TAX) ACT, 1971

No. 19 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act to provide for the levy of tax on lotteries.

30 of 1971.

In exercise of the powers conferred by section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:—

1. (1) This Act may be called the West Bengal Lotteries (Tax) Act, 1971.

Short title,
extent and
com-
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ment.

(2) It extends to the whole of the State of West Bengal.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,—

Defini-
tions.

(a) "prescribed" means prescribed by rules made under this Act;

(b) "prescribed authority" means an authority appointed by the State Government, by notification in the Official Gazette, for the purposes of this Act;

(c) "promoter", in relation to a lottery (not being a lottery organised by the Government of India or the Government of a State), includes a proprietor, manager, organiser or any person having the control, or directing the conduct, of a lottery in the State of West Bengal;

- (d) "ticket" includes, in relation to any lottery or proposed lottery, any document indicating the claim of a person to participate in the chances of the lottery.
- Levy of tax on lotteries.** 3. (1) There shall be charged, levied and paid to the State Government a tax at the rate of ten paise on each ticket issued by the promoter of any lottery.
- (2) The tax shall be collected from the promoter of such lottery.
- Calculation and recovery of tax.** 4. The amount of the tax levied, under section 3, in respect of a lottery shall be calculated by the prescribed authority on the basis of the accounts maintained and statements submitted to it under section 6.
- Recoveries.** 5. Any sum due on account of the tax shall be recoverable by the State Government as a public demand.
- Accounts.** 6. Every promoter shall keep and maintain account relating to the lottery and shall submit to the prescribed authority such statements in such form and at such intervals as may be prescribed.
- Penalty.** 7. Every promoter of a lottery who fails to keep accounts or to submit the statements, or keep such accounts or submit such statements, referred to in section 6, as he knows or has reason to believe, to be false, shall, on conviction, be punished with fine which may extend to five thousand rupees.
- Production of documents and inspection.** 8. The prescribed authority may, for the purposes of this Act, at any time, after giving notice for such period as may be prescribed,—
- (a) require any promoter to produce before him accounts or other documents or to furnish any information, relating to the lottery in relation to which he is the promoter; and
- (b) inspect the accounts of any such lottery.
- Rules** 9. The State Government may make rules for carrying out the provisions of this Act.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

In order to raise additional resources for meeting the expenses of the refugees from Bangla Desh, the Government of West Bengal proposes to levy a tax at the rate of ten paise on each ticket issued by the promoter of any lotteries in the State.

2. The Committee constituted under the proviso to subsection (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971 (31 of 1971), has been consulted before the enactment of the measure as a President's Act.

B. D. PANDE,
Secy. to the Govt. of India.
Ministry of Finance.