

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative

West Bengal Act XVIII of 1996

**THE WEST BENGAL REVENUE INTELLIGENCE
(COLLECTION AND MONITORING OF
INFORMATION) ACT, 1996.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,
Extraordinary, of the 30th July, 1996.]

[30th July, 1996.]

An Act to provide for the collection, compilation, analysis, preservation and monitoring of information and statistics with respect to commercial activities of trade, industry and agriculture in West Bengal and for the use of such information and statistics in framing or implementing the fiscal policy of the State of West Bengal.

WHEREAS it is expedient to provide for the collection, compilation, analysis, preservation and monitoring of information and statistics with respect to commercial activities of trade, industry and agriculture in West Bengal and for the use of such information and statistics in framing or implementing the fiscal policy of the State of West Bengal;

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

1. (1) This Act may be called the West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act, 1996.

Short title,
extent and
commence-
ment.

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

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

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) “appropriate authority” means—

- (i) the Central Government, or
- (ii) the State Government, or
- (iii) an undertaking of the Central Government or the State Government, or
- (iv) any local authority, or
- (v) any bank or other financial institution, or

(Section 3.)

- (vi) the railway administration within the meaning of the Indian Railways Act, 1890, or 9 of 1890.
- (vii) the Board of Trustees for a port within the meaning of the Major Port Trusts Act, 1963, or 38 of 1963.
- (viii) the authority exercising any powers or jurisdiction in, or relating to, any port to which the Indian Ports Act, 1908, 15 of 1908, for the time being applies, or
- (ix) Indian Airlines, or Air-India International, within the meaning of the Air Corporations Act, 1953; 27 of 1953.
- (b) "commercial activity" means any activity in relation to trade, industry or agriculture of a trading or industrial concern relating to purchase, sale, manufacture, or processing, of goods, and includes import of goods into West Bengal or despatch of goods to any place outside West Bengal;
- (c) "Director" means the Director of Revenue Intelligence appointed under clause (a) of sub-section (1) of section 3;
- (d) "notification" means a notification published in the *Official Gazette*;
- (e) "prescribed" means prescribed by rules made under this Act.

Authorities and their jurisdiction.

3. (1) (a) For carrying out the purposes of this Act, the State Government may appoint a person to be the Director of Revenue Intelligence, together with such other persons to assist him as it thinks fit, and may specify the area or areas over which they shall exercise jurisdiction:

Provided that the State Government may authorise the Director to appoint such persons to assist him as he thinks fit and to specify the area or areas over which they shall exercise jurisdiction.

(b) The State Government may appoint any person, not being the Director, appointed under clause (a), to be a Revenue Intelligence Officer.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) Notwithstanding anything to the contrary contained in sub-section (1), the Director may transfer any case or matter from any person appointed under sub-section (1) to assist him to any other person so appointed, whether such other person has jurisdiction over the area to which the case or matter relates or not, provided he is otherwise competent to deal with such case or matter in exercise or performance of the powers or duties referred to in sub-section (2).

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(Sections 4, 5.)

45 of 1860.

(4) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

4. Notwithstanding anything contained in any other law for the time being in force, for the purposes of this Act, the Director or the persons appointed under sub-section (1) of section 3 shall collect from the appropriate authority information or statistics, if any, in respect of—

Information
and statistics
to be
collected
from
appropriate
authority.

- (a) any commercial activity of the appropriate authority, or
- (b) any activity of any organization or concern about which the appropriate authority generates or maintains such information or statistics.

5. (1) The Director, or any person appointed under sub-section (1) of section 3 and competent to do so, may serve or cause to be served, in the manner prescribed, a notice on the appropriate authority requiring it to furnish such statement as may be specified therein relating to any matter in respect of which statistics are to be collected, and may also call for any information in connection therewith or incidental thereto.

Power to
call for
statement
and
information
and right of
access to
records or
documents.

(2) The statement and information shall be furnished in such form, to such authority and at such intervals as may be specified in the notice under sub-section (1).

(3) Where a periodical statement is not required, information relating to any matter in respect of which statistics are to be collected shall be furnished within such time as may be specified in the notice under sub-section (1).

(4) The Director, or any person appointed under sub-section (1) of section 3, not below such rank and subject to such conditions as may be prescribed, shall, for the purpose of collection of any information or statistics under this Act, have access to any record or document in the possession of the appropriate authority, and may enter at any time during the day any premises where he believes such records or documents are kept, and may inspect, or take copies of, such records or documents or ask such competent person as may be present at such premises any question necessary for obtaining any information required to be furnished under this Act.

(5) In requiring the production of any records or documents under this section, due regard shall be had in not disturbing the business of the appropriate authority beyond such period as may be deemed necessary.

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and Monitoring of Information) Act, 1996.*

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(Sections 6-8.)

Disposal of
information
and statistics
collected by
Director.

6. (1) The Director may, after collection of necessary information under section 5, compile and analyse the information and also statistics, if any, and send such report—

(a) to the State Government at such intervals as may be prescribed, and

(b) to such authority as he deems necessary.

(2) When the authority referred to in clause (b) of sub-section (1) makes any request to the Director to supply certain information relating to any tax or duty imposed by, and payable to, the State Government, the Director may collect such information and supply the same to it in such manner and within such time as he may deem fit. He shall also send a copy of the said report to the State Government.

Offences
and
penalties.

7. If any person—

(a) required to furnish any statement, information or statistics under this Act—

(i) wilfully refuses or, without lawful excuse, neglects to furnish such statement, information or statistics, or

(ii) wilfully furnishes, or causes to be furnished, any statement, information or statistics which he knows to be false, or

(iii) refuses to answer, or wilfully gives a false answer, to any question necessary for obtaining any information or statistics, or

(b) impedes the right of access to any records or documents, or the right to enter any premises, under section 5,

he shall be punishable with fine which may extend to five hundred rupees and, in the case of a continuing offence, to a further fine which may extend to two hundred rupees for each day during the period of continuance of the offence.

Liability to
prosecution.

8. Where an offence under section 7 has been committed, every person, who, at the time the offence was committed, was in charge of the records or documents as aforesaid, shall be guilty of such offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

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and Monitoring of Information) Act, 1996.*

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(Sections 9-11.)

9. (1) Every statement, information or statistics furnished under this Act, shall, save as otherwise provided in sub-section (2), be treated as confidential.

Statement,
information,
etc., to be
confidential.

(2) Nothing in this section shall apply to the disclosure of any statement, information or statistics referred to in sub-section (1)—

45 of 1860.
49 of 1988.

- (a) for the purposes of prosecution under the Indian Penal Code, the prevention of Corruption Act, 1988, or this Act, or
- (b) where it is necessary to make such disclosure for the purposes of this Act, or
- (c) to an officer of the State Government or the Central Government for the purposes of levy, collection or realisation of any tax or duty.

(3) No statement, information or statistics or any part thereof in respect of the appropriate authority or any organization or concern, obtained from the appropriate authority for the purposes of this Act, shall, without the previous consent in writing of the person for the time being in charge thereof, be published in such manner as would enable such statement, information or statistics to be identified as the statement, information or statistics of the appropriate authority or such organization or concern.

(4) Save as otherwise provided in sub-section (2) or sub-section (3), if any Government employee discloses any statement, information or statistics referred to in sub-section (1), he shall be punishable with imprisonment for a term which may extend to six months and shall also be liable to fine.

10. No suit, prosecution or other legal proceedings shall lie against any Government servant for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Protection of
action taken
in good
faith.

11. (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

Power to
make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which under any provision of this Act are required to be prescribed or to be provided for by rules.