

# GOVERNMENT OF WEST BENGAL

## Legislative Department

### West Bengal Act XXVI of 1957

#### THE TRANSFERRED TERRITORIES (APPLICATION OF WEST BENGAL TAX LAWS) ACT, 1957

[*Passed by the West Bengal Legislature.*]

[ Assent of the President was first published in the *Calcutta Gazette*,  
*Extraordinary*, of the 9th January, 1958. ]

[9th January, 1958.]

*An Act to apply to the transferred territories certain tax laws in force in the rest of West Bengal.*

WHEREAS it is expedient to apply to the transferred territories certain tax laws in force in the rest of West Bengal;

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

1. (1) This Act may be called the Transferred Territories (Application of West Bengal Tax Laws) Act, 1957.

Short title  
and com-  
mence-  
ment.

(2) It shall come into force immediately on the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957, ceasing to operate.

2. In this Act, "transferred territories" mean the territories transferred from the State of Bihar to the State of West Bengal by section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956.

Definition.

3. As from the date of the commencement of the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957,—

Repeal of  
certain tax  
laws in the  
transferred  
territories  
and appli-  
cation of  
certain tax  
laws in  
force in the  
rest of  
West  
Bengal to  
such terri-  
tories.

(1) the enactments referred to in the First Schedule shall stand repealed in the transferred territories:

Provided that such repeal shall not affect—

- (a) the previous operation of any such enactment or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under any such enactment; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed under any such enactment; or

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(Sections 4, 5 and the First Schedule.)

(d) any investigation, legal proceeding or remedy, in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if this Act had not come into force;

(2) the enactments referred to in the Second Schedule shall come into force in the transferred territories; and rules made and notifications issued under any such enactment which were in force immediately before such date in the rest of West Bengal, shall apply to the transferred territories:

Provided that in applying the Bengal Finance (Sales Tax) Act, 1941 to the transferred territories, any notification issued under sub-section (1) of section 4 shall be deemed to have been rescinded and the following sub-section shall be deemed to be substituted for that sub-section (including the proviso thereof), namely:—

“(1) With effect from the date on which this Act comes into force in the territories transferred from the State of Bihar to the State of West Bengal by section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956, every dealer whose gross turnover during the year immediately preceding such date exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after such date.”.

Provision  
for removal  
of difficul-  
ties.

4. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order, do or cause to be done anything, not inconsistent with this Act, which may be necessary for removing the difficulty.

Savings.

5. Upon the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957, ceasing to operate, anything done, any action taken or any legal effect produced under the said Ordinance shall be deemed to have been done, taken or produced under this Act as if this Act had come into force on the 1st day of September, 1957.

### THE FIRST SCHEDULE

[See section 3(1).]

1. The Bihar Motor Spirit (Taxation on Sales) Act, 1939 (Bihar Act VIII of 1939).

2. The Bihar Sales Tax Act, 1947 (Bihar Act XIX of 1947).

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*(The Second Schedule.)*

**THE SECOND SCHEDULE**

[See section 3(2).]

1. The Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941).
2. The Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941).
3. The Bengal Raw Jute Taxation Act, 1941 (Bengal Act XI of 1941).
4. The West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954).