

West Bengal Act VI of 1979'

THE WEST BENGAL STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1979.

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IX of West Ben.

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VIII West Ben.

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. Act West Ben.

IV of Wesl Ben.

1984 West Ben.

. Act Wesl Ben.

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III of Wesl Ben.

1989 Wesl Ben.

. Act Wesl Ben.

XII West Ben,

or Wesl Ben.

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XXI of 1989. Act VI

or 1990. Act VIII of

1990, Act VI of

1991. Act VII of

1991. Act I of 1992.

Act XVI of 1994.

Act XXIX of 1994,

Act III of 1995. Act

XI of 1995. Act X of

1996. ActXXm or

1997. Act m OR

1999. Act III of

2000. Act XVI of

2001. Act XVIII of

2001. Act I of 2002.

[31st March, 1979.]

An Act to provide for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto.

WHEREAS it is expedient to provide for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto;

For Statement of Objects and Reasons. see the *Calcutta Gazette. Extraordinary*, Part IV of the 5th March, 1979, page 466; For proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of the Assembly held on the 17th March, 1979.

The West Bengal Sales Tax on Professions, Trades, Callings and Employments Act, 1979.

[West Ben. Act

(Sections 1,2.)

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

1. (1) This Act may be called the West Bengal Sales Tax on Professions, Trades, Callings and Employments Act, 1979.

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

(3) It shall come into force, and shall always be deemed to have come into force, on the 1st April, 1979.

Definitions.

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

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(a) "Bureau" means the Bureau of Investigation referred to in section 7 of the West Bengal Sales Tax Act, 1994,

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(aa) "Commissioner" means the Commissioner of Profession
^{199J}- Tax appointed under section 12:

- (b) "employee" means a person employed on salary or wages, and includes—
- (i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;
 - (ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its headquarters may be outside the State;
 - (iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;
- (c) "employer", in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer;
- (d) "month" means a month reckoned according to the English calendar;
- (e) "notification" means a notification published in the *Official Gazette*

¹Clauses (a) and (aj) were substituted for clause (i) by s. K(i) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

(Section 3.)

(f) "person" means any person who is engaged in any profession, trade, calling or employment in West Bengal, and includes

u Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

¹ *Explanation.*—The expression "person who earns wages on casual basis" shall mean a person who earns wages on being employed for a period not exceeding 180 days in a year.

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

(h) "prescribed authority" means the authority that may be appointed by the State Government by notification for any of the purposes of this Act;

(i) "profession tax" means the tax on professions, trades, callings and employments levied under this Act;

(j) "salary" or "wage" includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961;

² *Explanation.*—For the purposes of this clause or clause (c), the expression "on regular basis" shall mean for a period exceeding 180 days in a year. *

(k) "tax" means the profession tax;

(l) "year" means a financial year.

3. (1) Subject to the provisions of article 276 of the Constitution of India, there shall be levied and collected a tax on professions, trades, callings and employments, in accordance with the provisions of this Act,

(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of the Schedule shall be liable to pay to the State Government tax at the rate mentioned against the class of such persons in the third column of the said Schedule:

¹The *Explanation* was added by 7(1)(i) of the West Bengal Finance Act, 1999 (Wc-SL Ben. Act III of 1999).

²The *Explanation* added by s. 7(1)(ii), *ibid*-

(Sections 4, 5.)

Provided that entry '[23]' in [the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time.

Employers'
liability in
deduct and
pay tax on
behalf of
employees.

4. The tax payable under this Act by any person earning a salary or wage shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such persons, be liable to pay tax on behalf of all such persons:

Provided that if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which the employer shall discharge the said liability:

Provided further that where any person earning a salary or wage—

- (a) is also covered by one or more entries other than entry 1 in the Schedule and ²[the rate of tax under such entry or any of such entries is higher than that in entry I, or]
- (b) is simultaneously engaged in employment of more than one employer,

and such person furnishes to his employer or employers a certificate in the prescribed form declaring, *inter alia*, that he shall obtain a certificate of enrolment under sub-section (2) of section 5 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

Registration
and
enrolment.

5. (1) Every employer (not being an officer of Government) liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

The figures within the square brackets were substituted for the figures "21" by s. 6(1) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000). Prior to this substitution [the figures "21" were substituted for the figures "19" by s. 4(1) of the West Bengal Taxation Laws (Amendment) Act, 1989 (West Ben. Act I of 1989).

The words and figure within the square brackets were substituted for the words "the rate of tax under said entry, or" by s. 6(1) of the West Bengal Taxation Laws (Second Amendment) Act, 1994 (West Ben. Act XXIX of 1994).

VI of 1979.]*(Section 5.)*

(3) Notwithstanding anything contained in this section and section 4, where a person is a citizen of India and is in employment or any diplomatic or consular office or trade commissioner of any foreign country situated in any part of West Bengal, such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section (2) and pay the tax himself.

(4) (a) Every employer required to obtain a certificate of registration shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such enquiry as may be necessary, within thirty days of the receipt of the application, grant him such certificate, if the application is in order.

(b) Every person referred to in sub-section (2) or sub-section (3) shall, within ninety days of his becoming liable to pay tax, pay into the Government Treasury or the Reserve Bank of India, ¹[Kolkata], the tax payable by him under this Act and apply for a certificate of enrolment to the prescribed authority in the prescribed form along with a receipted copy of the challan as a proof of payment of such tax.

(c) The prescribed authority, within thirty days of the receipt of the application referred to in clause (b), shall, grant the person a certificate of enrolment in the prescribed manner.

(d) The prescribed authority may, from time to time, amend any certificate of registration or certificate of enrolment in accordance with the information furnished under section 5A or section 5B, or information received otherwise, and such amendment may be made by the prescribed authority in such manner, as may be prescribed.

(5) The prescribed authority shall mention in every certificate of registration or enrolment the amount of tax payable by the holder according to the Schedule, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

¹Sub-section (4) was substituted for the original by s. 7(1)(a) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996).

The word within the square brackets was substituted for the word "Calcutta" by s. 5 of the West Bengal Capital City (Change of Name) Act, 2001 (West Ben. Act XV of 2001), w.e.f. the 1st January, 2001.

Clause (d) was substituted for the previous clause by s. 4(t)(u) of the West Bengal Finance Act, 2002 (West Ben. Act I of 2002).

(Section id.)

(6) Where an employer or a person liable to registration or enrolment wilfully fails to apply for such certificate within the required time as provided for in sub-section (4) the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding [rupees twenty for each English calendar month] of delay in case of an employer and not exceeding [rupees ten for each English calendar month] of delay in the case of others.

(7) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand.

(8) The prescribed authority shall, after making such enquiry as it may deem necessary and after giving [the employer or the person, as the case may be, an opportunity of being heard, fix the date on and from which such employer or person shall become liable to pay tax under this Act.

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,

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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 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.

The words within the square brackets were substituted for the words "rupees twenty for each day" by s. 19(a) of the West Bengal Finance Act, 1992 [West Ben. Act I of 1992].

The words within the square brackets were substituted for the words "rupees five for each day" by s. 4(1)(b) of the West Bengal Finance Act, 2002 (West Ben. Act I of 2002).

Sub-section (B) was inserted by s. 4(1)(b) of the West Bengal Finance Act, 2002 (West Ben. Act I of 2002).

Section 5A was inserted by s. 21 of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

ibid.

(3) The provisions of sub-section (1) and sub-section (2) shall also apply *mutatis mutandis* in case of an enrolled person holding certificate of enrolment.

-511- (1) Where the ownership of the trade or business of a registered employer is transferred absolutely by sale, gift, bequest, inheritance or business transfer by any means, to a transferee or the lessee, as the case may be, carried 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, ¹[within thirty days from the date of transfer] 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.

⁵(2) The provisions of sub-section (1) shall also apply *mutatis mutandis* in case of an enrolled person holding certificate of enrolment.

6. (1) Every employer registered under this Act shall furnish to the Returns prescribed authority a return in such form, for such periods and by such dates as may be prescribed showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof.

(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 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.

¹Sub-section (3) inserted by s. 4(2) of the West Bengal Finance Act, 2002 (West Ben. Act I of 2002).

⁵Section 5B was inserted by s. 6(2) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

¹Section 5B was renumbered as sub-section (1) of this section by s. 4(3) of the West Bengal Finance Act, 2002 (West Ben. Act I of 2002).

The words within the square brackets inserted by s. 4(3)(a), *ibid.*

Sub-section (2) was inserted by s. 4(3)(b), *ibid.*

Sub-section (2) was substituted for the original by s. 6(3) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

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(Section 7.)

(3) Where an employer, without reasonable cause, fails to file such return within the prescribed time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding [rupees ten for each English calendar month] of delay.

Assessment
or
employers.

7. (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, it shall accept the return.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete, it shall serve upon the employer a notice requiring him, on a date specified in the notice, to attend in person, or through an authorised representative and to produce accounts and papers in support of the return.

(b) The prescribed authority shall, on examination of the accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice* or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable such authority shall, after such inquiry as it deems fit or otherwise, assess the tax to the best of its judgement.

(3) The amount of tax due from any employer shall be assessed separately for each year during which he is liable to pay tax:

Provided that the prescribed authority may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer during any part of a year;

Provided further that where a registered employer fails to furnish a return for any part of a year, the prescribed authority may, if it thinks fit, assess the tax due from such employer separately for different part of such year.

(4) If an employer fails to get himself registered or being registered fails to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as it deems fit or otherwise, pass an order assessing the amount of tax due to the best of its judgement.

²(4a) No assessment under sub-section (2), sub-section (3) or subsection (4) shall be made after the expiry of [six] years from the end of the year in respect of which or part of which the assessment is made:

*The words within [the square brackets] were substituted for the words "rupees five for each day" by s. 11(2) of the West Bengal Finance Act, 1992 (West Ben. Act 1 of 1992).

"Sub-section (4a) was inserted by s. 7(t)(a) of the West Bengal Finance Act, 1994 (West Ben. Act XVI of 1994).

The word within the square brackets was substituted for the word "four" by s. 1(I)(a) of the West Bengal Taxation Laws (Amendment) Act, 1997 (West Ben. Act XXIII of 1997),

(Section 7.)

Provided that any assessment in respect of any of the years or parts of years ending on or before the 31st day of March, 2000, shall, notwithstanding the provisions of this sub-section, be made on or before the 31st day of March, 2006:

Provided further that the period during which the prescribed authority is restrained from commencing or continuing any proceedings for any assessment as provided by any order of the West Bengal Taxation Tribunal established under section 31 of the West Bengal Taxation Tribunal Act, 1987² [the High Court or the Supreme Court] of India shall be excluded in computing the time limited by this sub-section:

Provided also that when a fresh assessment is required to be made in pursuance of an order under sub-section (7), or sub-section (8), of this section or section 14, or in pursuance of any other order of the Supreme Court of India¹ [the High Court] or the West Bengal Taxation Tribunal, such fresh assessment shall be made at any time within [six] years from the date of such order.

(5) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice or demand from the prescribed authority.

⁵(6) Notwithstanding anything contained in sub-section (2) [of this section or sub-section (1) of section 7A], where—

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(a) an employer registered under this Act has furnished all the returns in respect of any year in accordance with the provisions of sub-section (2) of section 6, or has produced, on demand, for inspection by the prescribed authority * * * * such corroborative evidence as may prove furnishing of such returns by such employer and payment of the tax made according to such returns,

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and Employments Act, 1979.*

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{Section 7.}

- (b) the assessment of tax of a registered employer in respect of [the year referred to in clause (a) has not been made under sub-section (2) or has not been deemed to have been made under any provision of this section * * * * *, and
- (c) no accounts, registers or other documents referred to in sub-section (2) of section 17 of such registered employer have been seized under sub-section (3) of this section,

the assessment or tax payable by such registered employer in respect of [all such years; ending on or before [the 31st day of March, 2001, shall be deemed to have been made on [the 31st day of December, 2001], by the prescribed authority as per returns furnished:

Provided that where a fresh assessment is required to be made in pursuance of any order passed by any Court, Tribunal, Board or any other authority under this Act, provision of this sub-section shall not apply in respect of such assessment.

"(6A) Where assessment of a registered employer for any year is deemed to have been made under sub-section (6), such registered employer shall check up whether the tax payable by him for such years has been duly paid, and if he finds that there is short payment of tax, he shall pay the balance amount of tax which is found to be payable by him under (his Act) and furnish [by the 30th day of June, 2002], or by such date as the State Government may, by notification published in the *Official Gazette*, specify, notwithstanding anything contained in sub-section (2) of section 6, a revised return for such year accompanied by a receipted challan from a Government Treasury showing payment of the balance amount.

*(6B) Where it appears to the prescribed authority that—

- (a) (i) a registered employer has, while furnishing return or returns under section 6 for any year or part thereof, paid the amount of tax less than what was payable by him under this Act,
- (ii) assessment of tax payable by a registered employer has been deemed to have been made under sub-section (6) as per return or returns furnished by him in respect of such year or part thereof, and

¹The words, figures and brackets "before the coming into force of the West Bengal Taxation Laws (Amendment) Act, 1997" were omitted by s. 2(b)(iii) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

²The words, figures and letters within the square brackets were substituted for the words, figures and letters "the 31st day of March, 1996" by s. 2(b)(iv), *ibid*.

³The words, figures and letters within the square brackets were substituted for the words, figures and letters "the 31st day of March, 1998" by s. 2(b)(v), *ibid*.

⁴See foot-note 5 on page 45, *attie*.

⁵The words, figures and letters within the square brackets were substituted for the words, figures and letters "by the 30th day of September, 1998" by s. 2(c) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

(iii) such employer has not furnished revised return for such year or part thereof accompanied by a receipted challan from a Government Treasury showing payment of the balance amount of tax due from him under sub-section (6A) on or before the date specified therein, or (b) a registered employer has furnished revised return in respect of a year or part thereof in accordance with the provisions of sub-section (6A) and the prescribed authority has reasons to believe on information or otherwise that such registered employer has concealed any salaries or wages paid by him or has furnished incorrect particulars of salaries or wages in the return furnished under section 6, or has, while furnishing revised return under sub-section (6A) paid the amount or tax less than what was payable by him under this Act in respect of such year or part thereof,

the prescribed authority shall proceed to make a fresh assessment of the amount of tax due from such employer in respect of such year or part thereof in the prescribed manner, and in making such assessment, the prescribed authority shall give a reasonable opportunity to such employer of being heard, and if the prescribed authority is satisfied, it shall assess the amount or tax due from such employer in respect of such year or part thereof to the best of its judgement; and, in the case of failure by such employer to furnish under sub-section (6A) the revised return accompanied by a receipted challan showing payment of tax by the date specified in that sub-section, the prescribed authority, after giving such employer a reasonable opportunity of being heard, shall, in addition to the amount of tax assessed, impose a penalty not less than the amount equal to, but not exceeding thrice, the amount of tax assessed:

Provided that the prescribed authority shall not proceed to make fresh assessment under this sub-section unless, after such enquiry as it may consider necessary, it records in writing the reason to proceed for making such fresh assessment:

Provided further that no fresh assessment in respect of any registered employer shall be made under this sub-section after the expiry of six years from the date on which the assessment of tax payable by him is deemed to have been made under sub-section (6).

(6C) The amount of tax so assessed under sub-section (6B) together with the amount of penalty, if any, imposed under that sub-section shall be paid by the registered employer ordinarily within fifteen days of receipt of such notice of demand as may be prescribed from the prescribed authority.

¹Sec foot-note 5 on page 45, ante.

(Section 7A.)

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(8) If any registered employer applies on or before the 31st day of December, 2021, for revision of any assessment made under sub-section (6) in respect of any year on the ground that due to his error in fact or in law excess tax has been paid by him for such year and if the prescribed authority is prima facie satisfied about the ground, he may reopen such assessment and make a fresh assessment under sub-section (2).

(9) The provisions of appeal, revision and rectification of mistakes under section 14 shall apply to an assessment deemed to have been made under sub-section (6) as if such assessment has been made by the prescribed authority on the date on which such assessment is deemed to have been made.

7A, (1) If returns are furnished together with receipts showing payment or 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) or 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 or 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.

Sub-section (7) was first inserted by s. 10 of the West Bengal Tenth Amendment (Second Amendment) Act, 1970 (West Ben. Act VIII of 1970). Then sub-sections (7) and (8) were substituted for the previous sub-section (7) by s. 7(l)(e) of the West Bengal Finance Act, 1994 (West Ben. Act

Assessment
in selective
cases on the
basis of
random
selection.

XVI of 1994). Finally, sub-section (7) was omitted by s. 3(3) of the West Bengal Taxation Laws (Amendment) Act, 1997 (West Ben. Act XXIII of 1997).

The words, letters and figures within the square brackets were substituted for the words, letters and figures "the 31st day of M.utt. 1999," by S(2)(d) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001). Prior to this substitution the words, letters and figures "the 31st day or March, 1999." were substituted for the words, letters and figures "the 30th day of June, 1995." by s. 3(4) of the West Bengal Taxation Laws (Amendment) Act, 1997 (West Ben. Act XXIII of 1997).

Sub-section (9) was inserted by s. 3(5), *ibid.*

Section 7A was inserted by s. 6(4) of the West Bengal Finance Act, 2000 (West Ben. Act XI of 2000).

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(Section 8.)

(3) The Commissioner shall not proceed to make assessment of tax due from the registered employers, other than those selected under subsection (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
- (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) or section 7, in respect of any year referred to in (his 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.

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(Sections 9, 9/1.)

Provided that the enrolled person, who has made payment of tax according to clause (b) of sub-section (4) of section 5 in respect of any year, shall not make any payment of tax under this section for such year if the rate of tax at which such tax was payable for such year remains unchanged:

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.

9. (1) If an employer (not being an officer of Government) fails to pay tax as required by or under this Act, he shall, without prejudice to any

Consequents
or failure to
deduct income
tax thereon.

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 other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of such tax.

(2) Without prejudice to the provisions of sub-section (1), an employer referred to in that sub-section shall be liable to pay simple interest at ³[one *per centum*] of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.

(3) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2),

⁴(4) Interest payable under sub-section (2) or sub-section (3) shall be determined in such manner, by such date, and by such authority, as may be prescribed.

Example:
 Simple interest
 and penalty.

⁵9A. (1) If any employer, who has been liable to obtain a certificate of registration under sub-section (1) of section 5, or any person who has been liable to obtain a certificate of enrolment under sub-section (2) of that section, obtains a certificate of registration or certificate of enrolment,
(Sections 10-12.)

as the case may be, during the period commencing from the 1st day of July, 2001 and ending on the 31st day of December, 2001] and pays the entire amount of tax due from him by the 31st day of January, 2002], no penalty shall, notwithstanding the provisions of sub-section (6) of section 5, be imposed.

(2) Notwithstanding the provisions of sub-section (2) or sub-section (3) or section 9, no interest shall be payable by any employer or person who has been registered or enrolled during the period commencing from the 1st day of July, 2001 and ending on the 31st day of December, 2001], where such registered employer or enrolled person pays the entire amount of tax due from him on or before ⁴[the 31st day of January, 2002],

10. If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the time or date specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty *per centum* of the amount of tax due:

⁵Provided that no penalty shall be imposed under this section upon a person who has paid the tax due from him under this Act in accordance with the provisions of section 9A.

11. All arrears of tax, penalty, interest and fees under this Act shall be recoverable as arrears of land revenue.

12. (1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be the Commissioner of Profession Tax.

(2) The State Government may appoint such other officers as it thinks necessary to assist the Commissioner.

Penalty for
 nonpayment
 of tax.

Recovery of
 tax, etc.

Authorities
 for the
 purposes of
 this Act.

(3) An officer appointed under sub-section (2) shall, within the limits of such area as the State Government may by notification specify, exercise such

VI of 1979.]

powers and perform such duties as may be delegated by the Commissioner subject to such conditions as may be imposed by the State Government.

The words, figures and letters within the square brackets were substituted for the words, figures and letters "from the 1st day of April, 1991 and ending on the 31st day of August, 1992" by s. S(3)(a)(i) of the West Bengal Finance Act, 2001 (West Bengal Act XVI of 2001).

The words, figures and letters within the square brackets were substituted for the words, figures and letters "the 30th day of September, 1992" by s. 8(3)(a)(ii), *ibid*.

The words, figures and letters within the square brackets were substituted for the words, figures and letters "from the 1st day of April, 1991 and ending on the 31st day of August, 1992" by s. 8(1)(b)(i), *ibid*.

The words, figures and letters within the square brackets were substituted for the words, figures and letters "the 30th day of September, 1992" by s. S(3)(b)(ii), *ibid*.

Proviso was added by s. 5(2) of the West Bengal Taxation Laws (Amendment) Act, 1990 (West Bengal Act VI of 1990).

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*The West Bengal State Tax on Professions, Trades, Callings
and Employments Act, 1979.*

[West Ben, Act

(Sections 12A, 13.)

(4) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of tax shall vest in the Commissioner. The Commissioner shall exercise such other powers and perform such other duties under this Act or any rule made thereunder as may be conferred or imposed on him.

Bureau.

12A. (1) Notwithstanding anything contained elsewhere in this Act, the Bureau may, on information or on its own motion, or on direction given by the State Government or the Commissioner, carry out investigation or make enquiry into any case of alleged or suspected evasion of tax under this Act and, into any malpractices connected therewith.

(2) **The Bureau may, for the purpose of carrying on any investigation or making any enquiry referred to in sub-section (1), exercise all the powers referred to in section 17.**

(3) After a case of alleged or suspected evasion of tax has been investigated or enquired into, the Bureau shall send a report thereon to the Commissioner for such action as may be deemed necessary for the levy, collection, assessment and recovery of tax.

(4) On receipt of a report, from the Bureau, the Commissioner may require the Bureau to transfer to him any accounts, registers or documents seized by the Bureau and such accounts, registers or documents shall be retained by him for further period, if necessary, subject to the provisions of sub-section (4) or section 17.

(5) The Commissioner shall assign such functions of the Bureau to such officers of the Bureau as he may deem fit, and any person appointed under sub-section (2) of section 12 to assist the Commissioner shall,

when appointed in the Bureau, be competent to exercise all the powers which are exercisable by such person under this Act and the rules made thereunder.

(6) The officers appointed in the Bureau shall have jurisdiction over the whole of West Bengal.

Colliding
ageni.

13. (1) For carrying out the purposes of this Act, the State Government may appoint any of its departments or officers as an agent responsible for levy and collection of the tax under this Act from such persons or class of persons as may be prescribed.

Section 12A was inserted by s. 4 of the West Bengal Finance Act, 2001 (West Sen. Act XVI of 2001).

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*The West Bengal State Tax on Professions, Trades, Callings
and Employments Act, 1970 (Section 14.)*

(2) Upon such appointment, it shall be the duty of such collecting agents to carry out such functions under this Act in the manner prescribed, and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as he may require.

(3) Any officer authorised by the collecting agent in this behalf shall have, for the purposes of levy and collection of tax, such powers as may be prescribed.

(4) It shall be lawful for the Commissioner, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act, and the collecting agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by any officer authorised by him in this behalf.

14. (1) Subject to such rules as may be made by the State Government, any person aggrieved by any order made '[under this Act] or by rectification, an authority, not being an appellate authority, under sub-section (4) of this section may, in the prescribed manner, appeal to the authority prescribed,

revision and
of mistakes,

(2) The appellate authority shall dispose of the appeal in the prescribed manner.

(3) Any authority under this Act may, of its own motion or on an application made in this behalf, by order rectify any mistake apparent on the face of the record.

³(4) Any order passed by any authority under this Act may be revised, either on application or on own motion, by such authority and in such manner as may be prescribed.

The words within the square brackets were substituted for the words and figures "under sections 5, 6, 7, 9 and 10" by s. 1(2) of the West Bengal Taxation Laws (Second Amendment) Act, 1991 (W.B. Act XXIX of 1991).

Sub-section (4) was substituted for the original by s. 1(1) of the West Bengal Taxation Laws (Amendment) Act, 1991 (W.B. Act IX of 1991).

(Section 15.)

Accounts.

iis, (i) Every employer or person shall keep and maintain a true and up-to-date accounts and documents pertaining to his business, profession, trade or calling along with a true and up-to-date records relating to disbursement of salaries and wages in respect of his employees or workers and in addition to such accounts, documents and records, he shall maintain and keep such registers or accounts in such form as may be prescribed.

(2) Every employer or person referred to in sub-section (1) shall keep at his place of work all accounts, registers and documents which may be required by the Commissioner or an Additional Commissioner or any person appointed under sub-section (2) of section 12 to assist the Commissioner for the purpose of inspection under sub-section (2) of section 17, and shall not keep or remove elsewhere such accounts, registers and documents except in accordance with the requirements of law or except for any other purpose for which just cause is shown to the Commissioner or Additional Commissioner or the person appointed under sub-section (2) of section 12 to assist the Commissioner.

(3) Where an employer or person wilfully fails to maintain the books of accounts or other registers or documents as referred to under subsection (1), or wilfully fails to comply with the requirements of sub-section (2), the Commissioner may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding rupees one hundred for each day of such failure.

VI of 1979.]

(Section 16.)

16. (1) Notwithstanding anything to the contrary contained in any law or in any contract, the Commissioner may, at any time or recovery, from time to time, by notice [in the prescribed form], a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require—

- (a) any person from whom any amount of money is due or may become due to an assessee on whom notice of demand has been served under this Act, or
- (b) any person who holds or may subsequently hold money for or on account of such assessee,

to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—For the purposes of this section, the amount of money due to an

~~assessable from the West Bengal State Tax or Professions, or Sales, or Stamp Duty Act, 1970~~ any person, shall ~~be deemed to be~~ liable for the payment thereof from such claims (if any) lawful subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the Commissioner.

(Section 17.)

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this Act, shall, if it remains unpaid, be recoverable as an arrear of hind revenue.

17. (1) Any authority under this Act may, for the purposes of this Act, require any person or any employer to produce [and explain] before him any accounts or documents relating to his professions, trades, callings or employments, or disbursement or salaries and wages to his employees, as the case may be.

(2) All accounts, registers and other documents, relating to his professions, trades, callings or employment or disbursement of salaries and wages to the employees, as the case may be, shall at all reasonable time be open to inspection by an authority under this Act.

(3) If the Commissioner or an officer appointed under sub-section (7) of section 12 or this Act has reason to believe that any person or employer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, inspect and search any place of work or any other place where the Commissioner or the officer has, upon information received, reasons to believe that records relating to professions, trades, callings or employments or disbursement of salaries and wages to the employees are being kept by the person or the employer, as the case may be, and seize such accounts, registers and documents as may be necessary for determination of tax payable under this Act,

(4) The Commissioner or the officer exercising the power under sub-section (3) shall give to the person in charge of the place of work or other premises searched a receipt describing the accounts, registers and documents seized and removed from such place or work or premises, as the case may be, and shall retain the accounts, registers and documents seized only for so long as may be necessary for the purposes of examination thereof or prosecution:

Provided that such officer shall not retain the registers, accounts and documents seized by him under sub-section (3) for a period exceeding one year from the date of seizure unless he states the reasons therefor in writing and obtains sanction in writing from the Commissioner,

¹The words within the square brackets were substituted for the word "in writing" by s. 11(6) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

Section 17 was substituted for the original by s. 11(2) of the West Bengal Finance Act (Amendment) Act, 1981 (West Ben. Act X of 1981).

The words within the square brackets were inserted by s. 11(7) of the West Bengal Finance Act 2001 (West Ben. Act XVI of 2001).

Section 17A was inserted by s. 3 of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989 (West Ben. Act XXI of 1989).

Sub-section (1) was substituted for the original sub-section by s. 4(5) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

Section 17B was inserted by s. 3(3) of the West Bengal Taxation Laws (Second Amendment) Act, 1994 (West Ben. Act XXIX of 1994).

This proviso was substituted for the original proviso by s. 8(8) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

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~~The We (5) Belga Occupant on the Replasion, Under Callings searched or some
and Employer's behalf 1970, in every instance, be permitted to be present during
the search. The receipt referred lo in sub-section (4) shall be countersigned by
the occupant or any person witnessing ihe search and seizure.~~

(Sections 17A, 17B, IS.)

VI of 1979.]
The West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979
60

17A. (1) Where the prescribed authority upon information received has reasons to believe that any enrolled person failing under any of the entries from serial Nos. 2 to 22 of the Schedule has paid tax for any year at a rate lower than what is payable by such person, or such person has not paid any tax for any year, under this Act, or such authority has received application from any person for refund of any amount under section 15, it may, after giving such person a reasonable opportunity of being heard, determine, in the prescribed manner, (the amount of tax, penalty or interest payable by him.

(2) The amount of Tax determined under sub-section (1), less the sum, if any, already paid in respect of such year, shall be paid by such persons on demand by the prescribed authority in the prescribed manner,

³17B. (1) If upon information which has come into its possession, the prescribed authority is satisfied that any person, who has been liable to pay tax under this Act in respect of any period or periods, has failed to get himself enrolled and pay the tax payable by him in respect of such period or periods, the prescribed authority shall, in the prescribed manner, determine to the best of its judgment the amount of tax for such period or periods, and in making such determination, the prescribed authority shall give such person a reasonable opportunity of being heard,

(2) The amount of tax determined under sub-section (1) that may be directed to be paid by such person, shall be paid by such person in the prescribed manner by such date as may be specified in a notice issued by the prescribed authority in his behalf, and the date to be specified shall not be less than fifteen days from the date of service of the said notice.

18. The prescribed authority shall refund to a person the amount of Refund. Tax, penalty, interest and Fees (if any) paid by such person in excess of the amount due from him. The refund may be made either by cash payment or, at the option of such person, by deduction of such excess from the amount of tax, penalty, interest and fee due from him:

""Provided that such excess amount shall first be adjusted towards the recovery of any amount due from an employer under the Act or from a person to whom a certificate of enrolment has been issued, and thereafter the balance amount, if any, shall be refunded.

Determination of tax payable by enrolled persons.

Determination of tax payable by persons who are not enrolled.

[West Ben. Act

(Section 19.)

Other persons
and
persons allied.

17. (1) Whoever—

(a) furnishes any incorrect information in a return under sub-section (1) of section 6, or

(aa) fails to comply with any requirement under sub-section (1), or sub-section (2), of section 6, or

(b) furnishes, any incorrect information in Form IX as required under section 8 and the rules made under this Act, or

³(bb) fails to comply with any requirement under sub-section (1), or sub-section (2), of section 8, or

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

"(d) neglects or refuses to furnish information required by section 23A,

shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both, and where the offence is a continuing one, with a daily fine, not exceeding fifty rupees, during the period of the continuance of the offence:

Provided that the provisions of this section shall not apply to an employer or person referred to in sub-section (1) of section 9A where he complies with the provisions contained therein in relation to the period commencing on the date of his liability to pay tax and ending on the 31st day of January, 2002].

(2) Whoever knowingly produces incorrect accounts, registers or " documents, or knowingly furnishes incorrect information, or suppresses material information shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

(3) Whoever obstructs any officer making inspection or search or seizure or taking other actions under sub-section (3), or sub-section (4), or sub-section (5), of section 17 shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

(4) Any offence punishable under sub-section (1), sub-section (2), or sub-section (3), shall be cognizable and bailable.

(5) In any prosecution for an offence under this Act which requires a culpable mental state on the part of an accused, the court shall presume the existence of such culpable mental state until the contrary is proved.

Explanation I.—In this sub-section, "culpable mental state" includes intention, motive, knowledge of a fact, or belief in, or reason to believe, a fact.

Explanation II.—If any of the offences under sub-section (2) or subsection (3) continues, such offence shall be deemed to be a continuing offence.

(6) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Commissioner and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try such offence.

(7) No prosecution for any offence enumerated hereinbefore in this section shall be instituted in respect of the same facts for which a penalty has been imposed under this Act and no such penalty shall be imposed where a prosecution is instituted under this section.

20. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was a director, manager, or was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

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



[West Ben. Act

(Sections 21-23.)

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer, he shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

- (a) "company" means any body corporate and includes a firm or other association of individuals;
- (b) "director", in relation to a firm, means a partner in the firm.

Power to transfer proceedings.

21. The Commissioner may, after giving the parties concerned an opportunity of being heard, wherever it is possible to do so, and after recording his reason for doing so, by order in writing transfer any proceedings or class of proceedings under this Act, from himself to any other officer, and he may likewise transfer any such proceedings, (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in the same city, locality or place.

Explanation.—In this section, the word "proceedings" in relation to any assessee whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

Cui upon liability offences.

22. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

(2) On payment of such sum as may be determined by the Commissioner

To see,

The authorities under this Act shall have power to summon and enforce the attendance of any person and any witness and to compel the production of any document in the same means and, so far as may be, in the same manner as is provided in the case of Court under the Code of Civil Procedure, 1908.

64 *The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.* under sub-section (D), no further proceedings shall be taken against the person in respect of the same offence.

The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

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(Sections 23A, 24, 24A.)

23A. (1) The prescribed authority may, for the purposes of this Act,

VI of 1979.]

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.

Power
id call
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informn
on from
any
person.

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

24. (i) No suit shall lie in any Civil Court against any assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceeding shall lie against any authority under this Act or against any employer for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

Undo
proceedings.

24A. (1) Notwithstanding anything contained in any other law for the time being in force,—

(a) no Government, local authority, educational institution, corporation or other corporate body established by or under a Central or State Act shall place order with, or make purchases of any goods from, any person or make any payment to such person for such purchases, or

certificat.

(b) no Government, local authority, educational institution, corporation or other corporate body established by or under a Central or State Act, or company incorporated under the Companies Act, 1956, or co-operative society registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983, shall enter into any contract with any person for execution by him of such contract and shall make payment to such person for execution of such contract, or

(c) no Government, local authority, educational institution, corporation or other corporate body established by or under a Central or State Act, shall renew any licence issued by them to any person,

1 of 1956.

West Ben.
Act XLV of
1983.

¹Section 23A was inserted by s. 6(7) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

²Section 24A was inserted by s. 8(10) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

66 *The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.*

[West Ben. Act

(Sections 25, 26.)

unless the Commissioner certifies in the prescribed manner that such person—

- (i) has no liability to pay tax or has not defaulted in furnishing any return or returns together with the receipted challan or challans showing payment of all tax payable under this Act, or
- (ii) has not defaulted in making payment of tax otherwise payable by, or due from, him under this Act, or
- (iii) has made such provision for securing the payment of tax by furnishing bank guarantee in favour of the Commissioner or otherwise.

as the case may be.

(25) The application for the certificate required under sub-section (1) shall be made by the person referred to in that sub-section to the Commissioner and shall be in such form and shall contain such particulars as may be prescribed.

Power to make rules.

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

(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 provisions of this Act, are required to be prescribed or to be provided by rules.

26. (1) Nothing contained in this Act shall apply to the [persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are] serving in any part of West Bengal,

•16 of 1951).
45 of 1950.
62 of 1957.

(2) The State Government may, by notification, exempt from the levy or tax under this Act any class or persons, if it considers necessary so to do in the public interest,

*The words and figures within the square brackets were substituted for the words "members of the armed forces of the Indian Army" by S. 2 of the West Bengal State Tax on Professions, Trades, Callings and Employment (Amendment) Act, 1989 (West Ben. Act XII of 1989).

THE SCHEDULE (See section 3.)

Schedule or rules of tax on professions, trades, callings* and employments.

Sl. No.	Class of persons	Rate of tax
	1. Salary and wage earners. Such persons whose monthly salaries or wages are—	
(i)	Rs. 1,500 or less	Nil,
(ii)	Rs. 1,501 or more, but less than Rs. 2,001	Rs. 18 per month,
(iii)	Rs. 2,001 or more, but less than Rs. 3,001	Rs. 25 per month, Rs.
(iv)	Rs. 3,001 or more, but less than Rs. 5,001	30 per month, Rs. 40
(v)	Rs. 5,001 or more, but less than Rs. 6,001	per month,
(vi)	Rs. 6,001 or more, but less than Rs. 7,001	Rs. 45 per month, Rs.
(vii)	Rs. 7,001 or more, but less than Rs. 8,001	50 per month, Rs. 90
(viii)	Rs. 8,001 or more, but less than Rs. 9,001	per month.
(ix)	Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month,
(x)	Rs. 15,001 or more, but less than Rs. 25,001	Rs. 130 per month,
(xi)	Rs. 25,001 or more, but less than Rs. 40,001	Rs. 150 per month.
(xii)	Rs. 40,001 and above	Rs. 200 per month.

(Schedule.)

SI. No.	Class of persons	Rate of tax
2	(i) Legal practitioners including solicitors and notaries public, (b) Medical practitioners including medical consultants and dentists, (bb) Directors (other than those nominated by Government) or companies registered under the Companies Act, 1956 (1 of 1956), (c) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants, where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,

(Foot-note 1 could, from previous page)

'Item (bb) was inserted by s. 6(8)(n) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

(iii) in serial No. 3,—

(a) serial No. 3 and the entries relating thereto, was substituted by s. 4(2) of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989 (West Ben. Act XXI of 1989),

(b) the entries in column 2 and column 3 were substituted by s. 7(3)(3) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996).

(c) after Serial No. 3 and the entries relating thereto, an *Explanation* was inserted by s. 4(3) of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989 (West Ben. Act XXI of 1989);

(iv) in serial No. 4, in column 2, the words "contractors or commission agents or *del credere* agents or mercantile" were substituted for the words "building contractors" by s. 8(1) of the West Bengal Taxation Laws (Second Amendment) Act, 1984 (West Ben. Act IV of 1984);

(v) serial No. 5A and the entries in column 2 and column 3 were inserted by s. 7(i) of the West Bengal Finance Act, 1991 (West Ben. Act VI of 1991):

(Foot-note 1 could, at page 66)

(Schedule.)

SI. No.	Class or persons	Rate of tax
1	2	3
(v)	Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
(vi)	Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum.
(vii)	Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
(viii)	Rs. 96,001 or more, but less than) Rs. 1,08,001	Rs. 1,080 per annum,
(ix)	Rs. 1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
(X)	Rs. 1,80,001 or more, but less than Rs. 3,00,001	Rs. 1,560 per annum.
■Cx i)	Rs. 3,00,001 or more, but less than Rs. 4,80,001	Rs. 1,800 per annum.
(xii)	Rs. 4,80,001 and above . . . Rs. 2,400 per annum.	
	3. Chief agents, principal agents, special agents, insurance agents, and surveyors or loss assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is—	
(i)	Rs. 18,000 or less	Nil,
(ii)	Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
(iii)	Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,

*Sub-items (i), (ii) and (iii) and entries relating thereto were substituted for the sub-item (a) and the entry relating thereto "(x) Rs. 1,80,001 and above" by s. 8(1)(b) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

*The West Bengal State Tax on Professions, Trades, Callings
and Employments Act, 1979,*

[West Ben. Act]

(Schedule.)

Sl. No.	Class of persons	Rate of tax
1	2	3
(iv)	Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum.
(v)	Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum.
(vi)	Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum.
(vii)	Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum.
(viii)	Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum.
(ix)	Rs. 1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum.
(x)	Rs. 1,80,001 or more, but less than Rs. 3,00,001	Rs. 1,560 per an num.
(xi)	Rs. 3,00,001 or more, but less than Rs. 4,80,001	Rs. 1,800 per annum.
(xii)	Rs. 4,80,001 and above	Rs. 2,400 per annum.

(Foot-note 1 contd. from page 6-) (vi)

in serial No. 1.—

(a) in column 2 against item (a), (i) the words "liable to pay tax under" were substituted for the words "registered under" by s. 8(2)(n)(i) of the West Bengal Taxation Laws (Second Amendment) Act, 1954 [West Ben. Act IV of 1954],

(ii) the words, figures and brackets "or the West Bengal Sales Tax Act, 1954 (West Ben. Act IV of 1954) or the Central Sales Tax Act, 1956 (74 of 1956)" were substituted for the words, figures and brackets "and the West Bengal Sales Tax Act, 1954 (West Ben. Act IV of 1954)" by s. B(2)(n)(ii), *ibid.*

(b) in column 1 against item (c), the words "Oicujjeis, Ujilts, LESSEE; or licensee, or the case may be, or rice mill" were substituted for the words, figures and brackets "Owners of rice mills as defined under the West Bengal Paddy Purchase Tax Act, 1970 (West Ben. Act XV of 1970)" by s. 3(2)(b), *ibid.*

(vii) serial No. 8 and the entries relating thereto were substituted by s. 3 of the West Bengal Taxation Laws (Second Amendment) Act, 1995 (West Ben. Act XI of 1995); (Foot-note 1 contd., next page)

Item (i), (ii) and (xii) and entries relating thereto were substituted for the item (*) and the entry relating thereto "(x) Rs. 1,80,001 and above" by s. H(1)(c) of the West Bengal Finance Act, 2001 (West Ben. Act XV of 2001).

(Schedule.)

SI. No.	Class of persons	Rate of tax
1	2	3
	<p><i>71 Explanation.</i>—For the purposes of the entries against <i>The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979</i>, in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.</p>	
4.	(a) Members of associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	. . Rs. 900 per annum,
	(b) (i) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	. . Rs. 900 per annum,
	(ii) Remisiers recognised by a Stock Exchange	. . Rs. 400 per annum.
5.	(a) Estate agents or promoters or brokers or commission agents or <i>del credere</i> agents or mercantile agents	. . Rs. 2,500 per annum.

(Foot-note 1 could, from previous page)

(viii) serial No. 9 and [the entries relating to] here [were substituted by s. 5(3) of the West Bengal Taxation Laws (Second Amendment) Act, 1984 (West Ben. Act IV of 1984); then clauses (ii), (iii) and (iv) and the entries relating thereto were substituted for the clauses (ii) and (iii) by s. 8 of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985);

(ix) serial No. 11 and the entry relating thereto were substituted by s. 11(4) of the West Bengal Taxation Laws (Second Amendment) Act, 1984 (West Ben. Act IV of 1984);

(a) in serial No. 12.—

(a) against item (a), in column 3, the figures "2,500" were substituted for the figures "900" by s. 11(5)(a)(i) of the West Bengal Finance Act, 1992 (West Ben. Act I of 1992).

(b) against item (b), in column 2, the words "and employers or residential hotels of 3-star category and above" were omitted by s. 11(5)(a)(ii). *ibid.*

(c) after item (h), item (hb) and the entries relating thereto were inserted by s. 11(5)(a)(iii), *ibid.*

(d) in item (e), in column 2, the words "owners or occupiers or lessees" were substituted for the word "employers" by s. 11(5)(a)(iv). *ibid.*

(e) in item (d), in column 2, the word "ganja." was omitted by s. 11(5)(a)(v), *ibid.*

(f) in item (c),—

(i) in sub-item (i), in column 2, the words "Video Parlours and Video Rental Libraries" were omitted by s. 11(5)(a)(vi)(A), *ibid.*

(Foot-note 1 could, next page)

SI. No.	Class of persons	Rate of tax
1	2	3
72	<p>(b) Contractors of all descriptions engaged in any work;</p> <p><i>The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979</i> Such contractors whose gross business in a year is—</p>	

[West Ben, Act

(Schedule.)

- (i) less than Rs. 1,00,000
- (ii) Rs. 1,00,000 or more, but less than Rs. 5,00,000
 - (ii) Rs. 500,000 or more, but less than Rs. 10,00,000
 - (iv) Rs. 10,00,000 and or more

Explanation.—For the purposes of the entries, "gross business"

shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year,

- 6. Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers

Nil.
 Rs. 300 per annum,
 Rs. 750 per annum,
 Rs. 900 per annum.
 Rs. 2,500 per annum.

The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

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VI or 1979.]

(Schedule.)

SI. No.	Class or persons	Rate of tax
1	2	3
7.	(a) Owners of Subscriber 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. 1,000 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 net work, and their agents	Rs. 500 per annum.]
8. (a)	Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State	Rs. 2,500 per annum.
(b)	Jockeys licensed by any Turf Club in the State	Rs. 150 per annum.

In serial No. 7. The entries in column 2 and column 3 within the square brackets were substituted for the entries

"Directors (other than those nominated by Government) of companies registered under (the Companies Act, 1956 (I or 1956) Rs. 2,500 per annum." by s. 6(8)(b) or (the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

(Foot-note 1 contd. from previous page)
(xiv) in serial No. 21,—

- in column 3, the figures "2,500" were substituted for the figures "900" by s. 11(5)(c) or the West Bengal Finance Act, 1992 (West Ben. Act I of 1992),
- in clause (a), the words, brackets and letter " ", subject to the provision of clause (b), were omitted by s. 7(1) of the West Bengal Finance Act, 1995 (West Ben. Act 111 of 1995).
- in clause (b), firstly, the words and figures "serial Nos. *1 to 20" were substituted for the words and figures "serial Nos. 2 to 20" by s. 4(4)(n) of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989 (West Ben. Act XXI of 1989); finally, clause (b) was omitted by s. 7(2) of the West Bengal Finance Act, 1995 (West Ben. Act III of 1995).
- in clause (c), firstly, the words and figures "serial Nos. 4 to 20" were substituted for the words and figures "serial Nos. 2 to 20" by s. 4(4)(b) of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989 (West Ben. Act XXI of 1989); finally, clause (c) was omitted by s. 7(2) of the West Bengal Finance Act, 1995 (West Ben. Act III of 1995).

*The West Bengal Stfite Tax on Professions. Trades, Callings
and Employments Aa, 1979.*

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^{W.A."} (Schedule.) ^{SS v}		
SI. No,	Class of persons	Rate of lax
1	2	3
9. (a)	Dealers liable to pay tax under the West Bengal Sales Tax Acl, 1994 (West Ben. Act XLIX of 1994) or the Central Sales Tax Acl, 1956 (74 of 1956):— (i) such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sales is—	
	(A) less than Rs. 2,00,000 . .	Rs. 150 per annum, n, Act
	(B) Rs. 2,00,000 or more, but not exceeding Rs. 7-5 lakhs . .	Rs. 300 per annum.
	(C) above Rs. 7-5 lakhs but not exceeding Rs. 25 lakhs , .	Rs. 600 per annum,
	(D) above Rs. 25 lakhs but not exceeding Rs. 50 lakhs . .	Rs. 1,200 per annum.
	(E) above Rs. 50 lakhs but not exceeding Rs. 2 crore . .	Rs. 2,000 per annum,
	(F) above Rs. 2 crore , .	Rs. 2,500 per annum.
	Explanation. —For the purposes	

75 ~~The, West Bengal Jute Tax on Professions, Trades, Callings and Employments Act, 1979.~~ of this entry "annual gross turnover of sales" shall mean the turnover of sales as defined in -

the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) during the immediately preceding year,

(ii) any dealer as occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994)

(b) Occupiers, owners, lessees or licensees, as the case may be, of rice mills

Sub-item (i) and the entries relating thereto were substituted for the previous sub-item (i) and the entries relating thereto by s. 8(1)(d) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001),

Rs. 2,500 per annum.

Rs. 2,500 per annum.

VI of 1979.]

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*The West Bengal Law Tax on Professions, Trades, Callings
and Employments Act, 1979.*

{Schedule.}

Sl. No.

Class of persons

Rate of tax

2

3

(Schedule.)

SI. No.	Class of persons	Rate of tax
1	2	3
12.	Owners or lessees of peirol/dicsel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas	Rs. 2,500 per annum,
13.	(a) Owners or occupiers of distilleries, breweries and bottling plants	Rs. 2,500 per annum. Rs. 2,500 per annum.
	(b) Licensed foreign liquor vendor:	lis. 2,500 per annum.
	(c) Owners or occupiers or lessees of residential hotels of 3-star category and above	
	(d) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below 3-star category	Rs. 500 per annum. Rs. 250 per annum.
	(e) Licensed opium, pachwai, toddy or bhang vendors	
	(f) Owners, lessees or licencees, as the case may be, of—	Rs. 2,500 per annum,
	(i) nursing homes and pathological laboratories	Rs. 500 per annum,
	(ii) cinema houses and theatres ,	Rs. 500 per annum.]
	[(iii) video parlours, video halls and video rental libraries	
	(g) Owners, licencees or lessees, as the case may be, of premises let out for social functions	Rs. 2,500 per annum. Rs. 900 per annum.
	(h) Owners or occupiers of cold storages .	Rs. 900 per annum, Rs. 2,500 per annum, Rs.
	'Sub-ilem (iii) and the entries relating iheretn wilhin [hi: square brackcls was substituted Tor	2,500 per annum, Rs.
	"(iii) video parlours and video rental libraries . . Rs. 2,500 per annum." by s. fi(8)(c) of (he West Bengal Finance Act. 2000 (Wesl	2,500 per annum, Rs.
	Ben. Act III of 2000V	2,500 per annum, Rs. 2,500 per annum.

*The West Bengal Stfite Tax on Professions. Trades, Callings
and Employments Aa, 1979.*
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VI of 1979.]
(Schedule.)

SI. No,	Class of persons	Rate of tax
1	2	3
15.	<p>Holders of permits granted and issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward.</p> <p>Where any such person holds permit or permits for any taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses—</p> <p>(i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle</p> <p>(ii) in respect of each rickshaw or bus</p> <p style="padding-left: 40px;">Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.</p>	<p>Rs. 50 per annum, Rs. 100 per annum.</p>
16.	Licensed money-lenders under the Bengal Money-lenders Act, 1940 (Ben. Act X of 1940)	Rs. 2,500 per annum.
17.	(a) Individuals or institutions conducting chit funds and lotteries (b) Authorised stockists of lottery tickets	Rs. 2,500 per annum, Rs. 2,500 per annum.
18.	Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any profession, trade or calling—	
(a)	Slate level societies	
(b)	district level societies	
19.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)	Rs. 900 per annum, Rs. 450 per annum.
	Rs. 2,500 per annum,	
20.	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling	Rs. 2,500 per annum.

*The IVc'j/ Bengal State Teix on Professions, Trades, Callings
and Employments Act, J 979.*

[Wesl Ben Act VI of 1979.]

(Schedule.)

SI. No.	Class of persons	Rate of lax
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I

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his ease.

Rs. 600 per annum,

Rs. 1,200 per annum,

Rs. 2,500 per annum.

Rs. 2,500 per annum.

Rale of tax, not exceeding Rs. 2,500 per annum, shall be as may be fixed by noli fica lion.

©

West Bengal Act VIII of 1983'

THE WEST BENGAL TAXATION LAWS (AMENDMENT) AND REPEALING ACT, 1983.

[30th March, 1983.]

An Act to amend the Bengal Aintiseiwnts Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 194 J, the Bengal Ra'i'Jure Taxation Act, 1941, sin- West Bengal Sales Tax Act, 1954, the West Bengal Motor Spirit Sales Tax Act, 1974. the West Bengal Rural Employment and Prod iter ion Act. 1976, the West Bengal Stale Tax oit Professions, Trades, Callings and Employments Act, 1979. and the West Bengal Multi-storeyed Building Tax Act, 1979, and to repeal the West Bengal Paddy Purchase Tax Act, 1970.

Ben. Act V of 1932, Ben. Act X of 1935. Ben. Act VI of 1941. Ben. Act XI of 1941, Weil Ben. Act IV of 1954. West Ben. Act XI of 1974 West Ben. Act XIV of 1976. West Ben. Act VI of 1979. West Ben. Act XVII of 1979.

WHKREAS ii is expedient to ;iniend lhc Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, llic Bengal Finance (Sales Tax) Act, 1941, lhc Bengal Raw Jute Taxation Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Motor Spiriii Sales Tax Act, 1974, the West Bengal Rural Employment and Production Act, 1976, the West BengaJ Stale Tax on Professions, Trades, Callings and Employments Act, 1979, and lhc West Bengal Multi-storeyed Building Tax Act, 1979, Tor the purposes and in lhc manner hereinafter appearing;

Wcsi Ben. Act XV of 1970.

AND WHEREAS it is expedient to repeal the West Bengal Paddy Purchase Tax Act, 1970;

It is hereby enacted in iheThirty-fourth Year of ihe Republic of India, by lhc Legislature of West Bengal, as follows;—

1. (1) This Act may be culled the West Bengal Taxation Laws and ' (Amendment) and Repealing Act, 1983,

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(2) Il shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint and different dates mny be appointed for different provisions of lliisAct,

(Sections 2, 3.)

2. In the Bengal Amusements Tax Act, 1922, in section 3,—

v (I) i n s u b -
s e c t i o n
(3 a) , a f t e r
t h e p r o v i s o
T a b l e , t h e
proviso shall be added:—

"Provided further that in the case of cinematograph exhibitions in Bengali or Nepali language, the rate of entertainments tax shall be three-fourths of the rates as shown above.";

(2) 10 sub-section (3aa). the following proviso shall be added:—

"Provided that in the case of cinematograph exhibitions in Bengali or Nepali language, the rate of additional surcharge for coloured films shall be three-fourths of the rates as aforesaid.".

A n n o t a t i o n
to
Act X (it

3. In the Bengal Electricity Duty Act, 1935,—

(1) after section 3, the following section shall be inserted:—

"Assessing 3A. The State Government may prescribe Authority. an authority or authorities to assess in the manner prescribed the electricity duty payable under this Act and the rules made thereunder.";

(2) after section 7B, the following section shall be inserted:—

"Appeal. 7C. (1) Any person may in the prescribed manner appeal to the prescribed authority against any order of assessment of electricity duty or any other order passed under this Act or the rules made [hereunder within sixty days or such further period as may be allowed by the prescribed authority for reasons shown to his satisfaction from the date of receipt of a notice of demand issued after such order of assessment or the date of communication of such other order, as the case may be:

Provided that no appeal against an assessment of electricity duty shall be entertained by the prescribed authority unless he is satisfied that such amount of the electricity duty as the appellant may admit to be due from him has been paid.

(2) Subject to such rules of procedure as may be prescribed, the prescribed authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, modify or annul the assessment of electricity duty or any other order, as the case may be; or (b) set aside the assessment of electricity duty or any other order, as the case may be, and direct the authority concerned to make a fresh assessment or pass

*The IV<?i7 Bengal Taxation Ltiws (Amendment) and
Repealing Aci. 1983.*

553 a fresh order after such further inquiry as may be directed.".

(Section 4.)

4. In the Bengal Finance (Sales Tax) Act, 1941.— Amendment

- (1) in section 4, in sub-section (6), in clause (i), for the words "gold and fertilisers.", the words, letters and brackets "gold, rice (*Oryza saliva* L.) and wheat (*Trilicnin vulgare*. *T. compaction*, *T. sphaeroceuin*, *T. durum*, *T. aestivm* L., *T. dicocuin*)," shall be substituted;
- (2) in section 5,—
- (a) in sub-section (1),—
- (i) in clause (a), for the words "sales of gold:", the words "sales of gold, rice (*Oryza saliva* L.) and wheat (*Triiicuin vulgare*. *T. compaction*, *T. sphaerococunt*, *T. durum*, *T. aestivuin* L., *T. dicocuin*)," shall be substituted;
- (ii) in clause (b), after sub-clause (iii), the following sub-clause shall be added;—
- "(iv) mustard oil, rape oil and mixtures of mustard and rape oil;"
- (iii) in clause (c), for the words "sales of goods", the words "sales of goods, other than rice and wheat," shall be substituted: -
- (b) in sub-section (2),—
- (i) in clause (a),—
- (A) in sub-clause (ii), for the words "of goods referred to", the words "of goods, other than rice and wheat, referred to" shall be substituted;
- (B) after sub-clause (va), the following subclauses shall be inserted:—
- "(vb) sales of rice (*Oryza saliva* L.) and wheat (*Triiicuin vulgare*. *T. compactum*, *T. sphaerococitum*, *T. durum*, *T. aestivuin* L., *T. dicocuin*) purchases whereof are shown to the satisfaction of the Commissioner to have been made from a registered
- dealer;
- (vc) sales of rice (*Oryza saliva* L.)
 procured out of paddy on which tax
 has been levied under the West Bengal
 Paddy Purchase Tax Act, 1970;"
- (ii) in clause (h), in sub-clauses (ii) to (v), for the figure, -
 Idler and brackets "(va)", wherever they occur, the
 figure, letter and brackets "(va), (vb),
 (vc)" shall be substituted;

*The West Bengal Taxation Laws (Amendment) and
Repealing Act, 1953.*

[West

(Section 4.)

(c) in sub-section (3), for clause (b), the following clause shall be substituted:—

"(b) the aggregate of the following amounts, if any,—

- (i) one *per centum* of the balance remaining after making the deduction allowed by clause (a) from the part of the turnover of the dealer which is taxable at the rate of one *per centum* of the turnover;
- (ii) two *per centum* of the balance remaining after making the deduction allowed by clause (a) from the part of the turnover of the dealer which is taxable at the rate of two *per centum* of the turnover;
- (iii) two and three-fourths *per centum* of the balance remaining after making the deduction allowed by clause (a) from the part of the turnover of the dealer which is taxable at the rate of three *per centum* of the turnover;
- (iv) three and three-fourths *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of four *per centum* of the turnover;
- (v) five and three-fourths *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of twelve *per centum* of the turnover;
- (vi) seven and one-fourth *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at rates other than one, two, three, four or twelve *per centum* of the turnover.";

(d) in sub-section (6), in clause (b), for the words "Two *per centum*", the words "three *per centum*" shall be substituted:

VIII of 1983.]

(Section 5.)

- (3) in Schedule I,—
- (a) in the entry in column I against item 1, for the words "bran thereof, the words "bran thereof, but excluding rice (*Oryza sativa* L) and wheat (*Triticum vulgare*, *T. incompactum*, *T. sphaerococcum*, *T. durum*, *T. aestivum* L., *T. dicoccum*)," shall be substituted;
- (b) in the entry in column I against item 6, after the word "sak", the words oilier than dry chillies" shall be inserted and shall be deemed always to have been inserted;
- (c) in the entry in column I against item 11, after the word "Milk", the words oilier than powdered or condensed milk." shall be inserted and shall be deemed always to have been inserted;
- (d) item 43 and the entry relating thereto in column I shall be omitted;
- (4) in Schedule II,—
- (a) for serial No. 19 and the entry relating thereto. The following serial No. and entry shall be substituted:—
"19, Articles, other than utensils, made wholly or principally of stainless steel.";
- (b) after serial No. 41 and the entry relating thereto, the following serial No. and entry shall be added:— "42. Footwears of all descriptions, when sold at a price exceeding fifty rupees per pair."

Amendment of Bengal Act XI of 1941.

5. In the Bengal Raw Jute Taxation Act, 1941, after section 9A, the following section shall be inserted:—

9B. (1) Notwithstanding the issue of a requisition under sub-section (3) of section 9 for realisation of tax or penalty as an arrear of land revenue, the authority referred to in clause (h) of section 6 or clause (b) of section 7 may, at any time or from time to time, by notice in the prescribed form, require any person from whom money is due or may become due to the defaulting occupier of a jute-mill or shipper of jute or any person who holds or may subsequently hold money for or on account of such defaulting occupier or shipper of jute to deposit in the Treasury or the Reserve Bank of India under the appropriate head of account either forthwith upon the money becoming due or being held or at or within the time specified in the aforesaid notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the said occupier or shipper of jute in respect of arrears or the whole of money when it is equal to the arrears or less than the amount of arrears.

(Section 5. J

(2) A notice under this section may be issued to any person who holds or may subsequently hold any money for or on account of the defaulting occupier of a jute-mill or shipper of jute jointly with any other person and for the purposes of this section, the shares of the joint holders in such account shall be presumed, until the contrary is proved, to be equal,

(3) A copy of the notice shall be forwarded to the defaulting occupier of a jute-mill or shipper of jute at his last address known to the authority referred to in sub-section (1) and, in the case of a joint account, to all the joint holders at their last addresses known to such authority,

(4) Save as otherwise provided in this section, every person to whom a notice is issued under this section shall be bound to comply with such notice and, in particular, where any such notice is issued to a post-office, banking company or insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary.

(5) Any claim respecting any property in relation to which a notice under this section has been issued arising after the date of the notice shall be void as against any demand contained in the notice.

(6) Where a person to whom a notice under this section is sent proves to the satisfaction of the authority referred to in sub-section (1) that the sum demanded or any part thereof is not due to the defaulting occupier of a jute-mill or shipper of jute or that he does not hold any money for or on account of such occupier or shipper of jute or that the money demanded or any part thereof is not likely to be due to the said occupier or shipper or jute or to be held for or on account of such occupier or shipper of jute, nothing contained in this section shall be deemed to require such person to deposit any sum or part thereof, as the case may be.

(7) The authority referred to in sub-section (1) may, at any time or from time to time, amend or revoke any notice issued under this section or extend the time for depositing any sum demanded or part thereof.

(8) The Treasury or the Reserve Bank of India, as the case may be, shall grant a receipt for any amount deposited in compliance with a notice issued under this section and the person depositing the amount shall be fully discharged from his liability to the defaulting occupier of a jute-mill or shipper of jute to the extent of the amount so deposited.

(9) Any person discharging any liability to the defaulting occupier of a jute-mill or shipper of jute after receipt of a notice under this section shall be personally liable to the authority referred to in sub-section (1) to the extent or his own liability to such occupier or shipper of jute so discharged or to the extent of the occupier's or the shipper's liability for any sum due under this Act, whichever is less,

*The Bengal Taxation (Amendment) and
Repealing Act, 1983.*

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VIII of 1983.]

(Sections 6-9.)

(10) If [the person to whom any notice under this section is sent fails to make payment in pursuance thereof], he shall be deemed to be a defaulting occupier or auctioneer or shipper of jute in respect of the amount specified in the notice and further proceedings may be started against him for the realisation of the amount as if it were an amount due from him and the notice shall have the same effect as attachment of a debt.

(11) The authority referred to in sub-section (1) may apply to the court in whose custody there is money belonging to the defaulting occupier of auctioneer or shipper of jute for payment to him of the entire amount of such money or, if it is more than the tax or penalty due, such amount or money as is sufficient to cover the tax or the penalty imposed:

Provided that any dues or property exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any requisition under this section.",

5 of 1908. 6. In the West Bengal Sales Tax Act, 1954, in section 4, in sub-section (3), in clause (a), for the words "Uper centum" the words "Five per centum" shall be substituted.

Amendment
of West Ben.
Act IV of
1954.

7. In section 4 of the West Bengal Motor Spirit Sales Tax Act, 1974, in the Table below sub-section (2),—

- (a) in column 2 against item 2B, for the words "Six per centum", the words "Eight per centum" shall be substituted, and
- (b) in the proviso to item 2B, for the words "one per centum", the words "two per centum" shall be substituted.

Amendment
of West Ben.
Act XI of
1974.

8. In section 4 of the West Bengal Rural Employment and Production Act, 1976, in sub-section (2), in clause (b), for the words "rupees seven and fifty paise", the words "rupees fifteen" shall be substituted.

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

- (1) in Serial No. 1,—
 - (a) in column 3 against item (iv), for the letters and figure "Rs. 6", the letters and figure "Rs. 7" shall be substituted;
 - (b) in column 3 against item (v), for the letters and figures "Rs. 10", the letters and figures "Rs. 12" shall be substituted;
 - (c) in column 3 against item (vi), for the letters and figures "Rs. 15", the letters and figures "Rs. 18" shall be substituted;
- (2) in Serial No. 2, in the proviso, for the letters, figures and words "Rs. 200 per annum." the letters, figures and words "Rs. 250 per annum." shall be substituted.

Amendment
of West Ben.
Act XIV of
1976.

Amendment
of West Ben.
Act VI of
1979.

(Section 10.)

Amendment I
of West Ben.
Act XVII of
1983.

10. In the West Bengal Multi-story Building Tax Act, 1979, after section 10, the following section shall be inserted:—

10A. (1) Notwithstanding any action taken in pursuance of section 10, the Commissioner or any person appointed under sub-section (2) of section 4, may recover the tax or penalty by any one or more of the modes provided in this section.

(2) If any owner is in receipt of any income chargeable under the head "Salaries" under the Income-Tax Act, 1961, the Commissioner or any person appointed under sub-section (2) of section 4 may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears of tax or penalty due from such owner, and such person shall comply with any such requisition and shall pay the sum so deducted into the Treasury or the Bank specified in the requisition to the credit of the State Government.

(3) (a) The Commissioner or any person appointed under sub-section (2) of section 4 may, at any time, or from time to time, by notice in writing, require any person, from whom money is due or may become due to the owner or any person who holds or may subsequently hold money for or on account of the owner to pay into the Treasury or the Bank specified in the notice to the credit of the State Government, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the owner in respect of arrears or whole of the money when it is equal to or less than the amount due.

(b) A notice under this sub-section may be issued to any person who holds or may subsequently hold any money for or on account of the owner jointly with any other person and for the purposes of this sub-section, the shares of the joint holders in such account shall be presumed, unless the contrary is proved, to be equal.

(c) A copy of such notice shall be forwarded to the owner at his last address known to the Commissioner or any person appointed under sub-section (2) of section 4 and, in the case of a joint account, to all the joint holders at their last addresses known to the Commissioner or any person appointed under sub-section (2) of section 4.

(d) Save as otherwise provided in this sub-section, every person to whom a notice is issued under this sub-section shall be bound to comply with such notice and, in particular, where any such notice is issued to a post-office, banking company or insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary.

VIII of 1983.]
*The West Bengal Taxation Laws (Amendment) and
Repealing Act, 1983.*

(Section 10.)

(e) Any claim respecting any property in relation to which a notice under this sub-section has been issued arising after the date of such notice shall be void as against any demand contained in the notice.

(4) Where a person to whom a requisition or notice under this section is sent proves to the satisfaction of the Commissioner or any person appointed under sub-section (2) of section 4, as the case may be, that the sum demanded or any part thereof is not due to the owner or that he does not hold any money for or on account of the owner or that the money demanded or any part thereof is not likely to be due to the owner or to be held for or on account of the owner, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be.

(5) The Commissioner or any person appointed under sub-section (2) of section 4 may, at any time or from time to time, amend or revoke any requisition or notice issued under this section or extend the time for making any payment in pursuance of such requisition or notice,

(6) A receipt shall be granted for any amount paid in compliance with a requisition or notice under this section, and the person paying the amount shall be fully discharged from his liability to the owner to the extent of the amount so paid.

(7) Any person discharging any liability to the owner after receipt of a requisition or notice under this section shall be personally liable to the Commissioner or any person appointed under sub-section (2) of section 4 to the extent of the owner's liability for any sum due under this Act to the extent of his liability to the owner, whichever is less.

(8) Subject to the provisions of sub-section (4), if a person to whom a requisition or notice under this section is sent fails to make payment in pursuance thereof, he shall be deemed to be an owner in default in respect of the amount specified in the requisition or the notice and further proceedings may be taken against him for the realisation of the amount as if it were an arrear of tax or penalty due from him in the manner provided in section 10.

(9) The Commissioner or any person appointed under sub-section (2) of section 4 may apply to the court in whose custody there is money belonging to the owner for payment to him of the entire amount of such money or, if it is more than the tax or penalty due, an amount sufficient to discharge the tax or the penalty:

Provided that any dues or property exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any requisition or notice made under this section.

(Section II.)

11. The West Bengal Paddy Purchase Tax Act, 1970 shall stand ~~repealed~~ with effect from the date of coming into force of sub-clause (a) of clause (3) of section 4 of this Act:

Provided that such repeal shall not affect—

- (i) any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered before the aforesaid date.
- (ii) any legal proceeding or remedy in respect of such right, title, obligation or liability, or
- (iii) the levy, determination, collection or refund of any tax, or the imposition or recovery of any penalty, which may have become payable before the aforesaid date, under the West Bengal Paddy Purchase Tax Act, 1970,

and any such proceeding may be instituted, continued or disposed of, and any such remedy may be enforced and any such tax may be levied, determined or collected or any such refund may be made and any such penalty may be imposed or recovered as if this Act had not been passed.

West Bengal Act IX of 1983³

THE WEST BENGAL APPROPRIATION ACT, 1983,

[31st March. / .]

Aw Acs in authorise pay men! and appropriation of certain further sums/win and out of ihc Co/ixnlidaied Fund ofWest Bengal for the services and pnrp/ises of the year ending on the thirty-first day of March, 1983.

WniEKt-iAS ii is expedient lo authorise pay men l and appropriation of certain further sum.¹; Train and ouL ol' tLc Consolidated Fund ofWcsi Bengal for Llie services and purposes of ihe year ending on llie Ihirty-firsl day of March. 1983;

It is hereby enacted in the Thr'uy-fourth Year ol' the Republic ol' India. Iiy the Legislature of West Bengal, as follows:—

L This Acl may lie called the West Bengal Appropriation Act, 19K3.
Shomiilc

2. From and oui of (lie consolidated Fund of West Bengal there may he paid and applied sums nol exceeding lliose specified in column 3 of lhc Schedule amounting in lhc aggregate lo die sum of rupees live hundred and twenty-seven erorcs sixty-six lakhs forty-four thousand two hundred and eighty-eight towards defraying llie several charges which will come in course of payment during the year ending on the thirty-first day of March. 1983. in respeci of the services and purposes specified in column 2 of llie Schedule,

3. The sums authorised to be paid and applied from and out of ihe Apprupria- Consolidaled Fund of West Bengal by this Acl shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on ihe thirty-first day of March, 1983.

Issue of
Rs.
*i,27,&6,41.2!
!S out or ihe
Consolidated
Fund of Wcsi
13 aigal tor lhc
ve:ir 19S2-0.

³ For S 1 ale 11 le nl <, i f Ob j ee l s ai i d R e ;i s on * . w l i i £ £ '(h " w « zc lit \ Eilraorflin n i x Pan IV ul ihc25ih March. iys.l. prite S74, forproemJiiiiisitf the West lknpi I legislative Assembly, see lhu proceedings of mealing of ih;il Assembly held on the Klth March. 14S3.

The West Bengal Appropriation Act, 1983.

[West Ben. Act

(Schedule.) SCHEDULE. (See sections 1 and 3.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes.	Voiced by Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
Serial 2	212—Governor . .		1,38,000	1,38,000
3	213—Council of Ministers ..	2,33,000		2,33,000
4	214—Administration of Justice . .	4,52,000	6,09,000	10,61,000
5	215—Elections ..	2,02,56,000		2,02,56,000
	(b) Fiscal Services (i) Collection of Taxes on Income and Expenditure			
(i)	220—Collection of Taxes on Income and Expenditure. . .	4,25,000	**	4,25,000
	(ii) Collection of Taxes on Property and Capital Transactions			
8	231—Stamps and Registration . .	61,000		61,000
	(iii) Collection of Taxes on Commodities and Services			
10	239—Slate Excise . .	10,33,000	43,000	10,76,000
11	240—Sales Tax . .	4,97,000		4,97,000
12	241—Taxes on Vehicles . . (d) Administrative	5,15,000	15,000	5,30,000
Serial 17	251—Public Service Commission ..		2,61,000	2,61,000
18	252—Secretariat—General Services ..	8,89,000		8,89,000
20	254—Treasury and Accounts Administration, . .	3,37,000		3,37,000
21	255—Police ..	10,71,56,000	1,47,000	10,73,03,000
24	258—Stationary until Priming ..	17,11,000		17,11,000

(Schedule.)

1	2	3		
Demand Number/ Serial Number,	Services and purposes.	Sums not exceeding		
		Voied by the Legislative Assembly.	Charged on the Consolidated Fund.	Toial.
		Rs.	Rs.	Rs.
25	Capital Expenditure Outside the Revenue Account (Capital Outlay on Public Works under Functional Heads) B—Capital Account or Social and Community Services 480—Capital Outlay on Medical (Buildings)		6.HO,001)	6,80,000
27	REVENUE ACCOUNT A—General Services (d) Administrative Services 265—Oilier Administrative Services , ,	1,30.57.600		1,30,57,600
28	(c) Pensions and Miscellaneous General Services 266—Pensions and Oilier Retirement Benefits. .. B—Social and Community Services	14,40.40.00 0		14,40,40,000
31	276—Secretarial—Social and Community Services . .		2,639	2,639
33	277—Education (Youth Welfare) . .	33,98,000		33,98,000
34	277— Education (Excluding Sports and Youih Welfare). . . 278— Arl and Culture. Toial . .	7.44,87.000 1,80,000	1,11,638	7,45,98,638 1.80.000
36	280—Medical , .	2,63,28,000	89.679	2,64.17,679
37	281—Family Welfare . .	4,20,25,000		4,20,25,000
38	282—Public Health, Sanitation and Waler Supply, ..	8,20,72,000		8,20,72,000

[West Ben. Act

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social and Community Services			
3J	483—Capital Outlay on Housing . .		2,00,000	2,00,000
41	485—Capital Outlay on Information and Publicity. . .	55,15,000		55,15,000
	REVENUE ACCOUNT B—Social and Community Services			
42	287—Labour and Employment ..	47,18,32,000		47,18,32,000
45	B—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes). . .	2,22,62,000	1,511	2,22,63,511
46	288—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes). . .	14,08,78,000	4,131	14,08,82,131
	REVENUE ACCOUNT B—Sneial and Community Services			
47	289—Relief on account of Natural Calamities. . .	3,42,28,000		3,42,28,000
	295—Other Social and Community Services. . .	58,17,000		58,17,000
	Capital Expenditure Outside the Revenue Account			
48	D—Capital Account of Social and Community Services			
	495—Capital Outlay on Other Social and Community Services, . .	3,08,000		3,08,000
	F—Loans and Advances			
	695—Loans for Other Social and Community Services, . .	11,00,000		11,00,000
	Total , ,	72,25,000		72,25,000

(Schüttle.)

1	2	3		
Demand Number/ Serial Number.	Services and purpose-..	Sums not excccding		
		Voied by the Legislative Assembly.	Charged on the Consolidated Fund.	Total,
		Rs.	Ry	Rs.
-19	REVENUE ACCOUNT			
	C—Economic Services			
	(a) General Economic Services			
	296—Secretarial—Economic Services , .		1,38,168	1,38,168
	29K—Co-operation .		54,300	54,300
50	Capital Evpendilure Outside (he			
	Revenue Account			
	F—Loans and Advances			
	698—Loans Tor Co-operation , ,	2,01,13,000		2,01,13,000
	Total , ,	2,01.13,000	54,300	2,01,67,300
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) General Economic Services			
51	304—Other General Economic Services . ,	2,21,000		2,21,000)
	(b) Agriculture and Allied Services			
52	305—Agriculture . .		2,71,357	2,71,357
	REVENUE ACCOUNT			
	C—Economic Services			
	(1) Agriculture and Allied Services			
53	306—Minor Irrigation , .	5,28,35,000		5,28,35,000
	309—Food . ,	4,22,05,000		4,22,05,000
54	Capital Expenditure Outside the			
	Revenue Account			
	C—Capital Account or Economic Services			
	(b) Capital Account of AcricuUure			
	and Allied Services			
	509—Capital Outlay on Food .	18,00,000		18,00,000
	Toial . .	4,40,05,000		4,40,05,000

[West Ben. Act

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on Public Consolidated Fund,	Total.
		Rs.	Ri.	Rs.
	REVENUE ACCOUNT			
	C—Economic Service;; (h) Agriculture and Allied Services			
55	310—Animal Husbandry ..		4,000	4,000
56	311—Dairy Development , .	2,11,16,000	10,000	2,11,26,000
58	313—Forest . .	63,63,000		63,63,000
59	31-1—Community Development in en 1 (Panchnyai)	3,10,74,000		3,10,74,000
60	31-4—Community Development (Excluding Pancliyat). . .		2,104	2,104
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c)—Capital Account of Industry and Minerals			
	522—Capital Outlay on Machinery and Engineering Industries (Closed and Sick Industries). . .	73,00,000		73,00,000
61	526—Capital Outlay on Consumer Industries (Closed and Sick Industries).	1,39,50,000		1,39,50,000
	F—Loans and Advances			
	726—Loans For Consumer Industries (Closed and Sick Industries). . .	1,30,000	11,373	1,41,373
	Total . .	2,13,91,373	11,373	2,13,91,373

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by i Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs,	Rs,
62	REVENUEACCOUNT			
	C—Economic Services			
	(c) Industry and Minerals			
	320—Industries (Excluding Public Under- takings and Closed and Sick Industries).	28,24,000		28.24,000
	Capital Expenditure Outside Ibe Revenue Account			
	C—Capital Account nr Economic Services			
	(c) Capital Account of [ndustry and Minerals			
	520—Capital OuUay on Industrial Research und Development (Excluding Public Undertakings and Closed and Sick Industries). . .	5,000		5,000
	F—Loons and Advances			
	720—Loans for Industrial Research nnd Development (Excluding Closed and Sick Industries). . .	3,15,38.000		3,45,38,000
	Total . .	3,73,67.000		3,73,67,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Industry and Minerals			
	321—Village and Small Industries (Excluding Public Undertakings). . .	37,32.000		37,32,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances	13,00,000		13,00.000
	721—Loans lor Village and Small Industries (Excluding Public Undertakings), . . .			
	Total , ,	50,32,000		50,32,000

[West Ben. Act

(Schedule.)

1	2	3		
Demand Number/ Serin 1 Nil MBLr.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund,	Total.
		lis,	Rs.	Rs.
64	REVENUEACCOUNT			
	C—Economic Services			
	(c) Industry and Minerals			
	32K—Mines and Minerals . .	47.01)0		47.000
	(d) Water and Poiver Development			
(if)	333—Irrigation. Navigation. Drainage ,ind Flood Control Projects. . .	2,35,33.000		2,35,33.000
	Capital Expenditure Outside the - Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capita! Account or Water and Power Development			
	532— Capital Outlay on Multipurpose River Projects. . .		1.000	1,000
70	533— Capital Outlay on Irrigation. Navigation, Drainage and Flood Control Projects. . .		10,55,000	10,55.000
	Total . .	2,35,33.000	10,56.000	2,45,89,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Water and Power Development			
67	334—Power Projects . .	2,60,00.000		2,60,00.000
	(e) Transport and Communications			
	337—Roads and Bridges . .	23.82.000		23,82,000
70	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services (e) Capital Account or Transport and Communications		26,41,788	26,41,788
	537—Capital Outlay on Roads and 13 ridges			
	Total , ,	23,82,000	26,41,788	50,23,788

IX of 1983.]

/Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number,	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund,	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(«0 Transport and Communications			
71	338—Road and Water Transport Services. . .	1,06,45,000		1,96,45,000
72	339—Tourism . . . D—Grants-in-aid and	37,000		37,000
	Contributions			
74	363—Compensation and Assignments to Local Bodies and Vanchayati Raj Institutions (Excluding Panchayat). . .	7,39,01,000		7,39,01,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
SO	726—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries). . .	59,00,000		59,00,000
	C—Capital Account or Economic Services			
	(c) Capital Account or [Industry and Minerals			
ii	530—Investments in Industrial Financial Institutions (Excluding Public Undertakings). . .	16,25,000		16,25,000
	E—Public Debt			
Serial	603—Internal Debt of the State Government, . .		2,99,75,82,00 0	2,99,75,82,00 0
83	i 604—Loans (or Advances from the Central Government). . .		67,89,02,000	67,89,02,000
	Tgtal . .		3,67,64, M MOO	3,67,64,84,00 0
	Grand Total . .	1,59,36,68,60 0	3,68,29,75,68 8	5,27,66,44,28 8

This proviso was substituted for the original proviso by s. 8(2)(a) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001). Prior to this substitution following change occurred in the original proviso, namely:—

(i) the words, letters and figures "the 31st day of March, 2002:" were substituted for the words, letters and figures "the 31st day of March, 1998:" by s.

3(1)(b) of the West Bengal Taxation Laws (Amendment) Act, 1997 (West Ben. Act XXIII of 1997).

The words within the square brackets were substituted for the words or the Supreme Court" by s. 3(1)(c), *ibid*.

The words within the square brackets were inserted by s. 3(1)(d)(i), *ibid*. ■ The words within the square brackets was substituted for the word "Tour" by s. 3(1)(d)(ii), *ibid*.

Sub-sections (6), (6A), (6B) and (6C) were substituted for sub-section (6) by s. 3(2) of the West Bengal Taxation Laws (Amendment) Act, 1997 (West Ben. Act XXIII of 1997). Prior to this substitution sub-section (6) was inserted by s. 10 of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990) which was again substituted by s. 7(1)(b) of the West Bengal Finance Act, 1994 (West Ben. Act XVI of 1994).

The words, figures, letters and brackets within the square brackets were inserted by s. 8(2)(b)(i) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

The words, figures and letters "by the 31st day of March, 1998" were omitted by s. R(2)(b)(ii), *ibid*

8. (1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from enrolled persons for each year as specified in their certificate of enrolment shall be paid—

- (a) in respect of a person who Before the 30th day of stands enrolled before die
September of that year. commencement of a year or
- (b) in respect of a person who is Within one month of enrolled after the 31st day of August or a year,
of August or a year. the date of enrolment.

Promo was added by s. 7(2) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996).

Proviso was added by s. 6(5) of the West Bengal Finance Act, 2000 (West Ben. Act

111 of 2000).

The words within the square brackets were substituted for the words "*per capita*" by s. 4(4) of the West Bengal Finance Act, 2000 (West Ben. Act 1 of 2000).

Sub-section (a) was added by s. 7(2) of the West Bengal Finance Act, 1994 (West Ben. Act XVI of 1994).

Section 9A was inserted by s. 5(1) of the West Bengal Finance (Amendment) Act, 1990 (West Ben. Act V of 1990). Then, sub-sections (3), (4) and (5) were inserted by s. 6(1) of the West Bengal Finance (No. 2) Act, 1991 (West Ben. Act VII of 1991). Finally, Section 9A was substituted by s. 1(3) of the West Bengal Finance Act, 1992 (West Ben. Act I of 1992).

'Section 15 was substituted for the original section by s. 5(5) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001). Prior to this substitution [there occurred following changes in the original section, namely,—

(a) in sub-section (1) —

(i) the words "employer or enrolled person" were substituted for the word "employer" by s. 2(1)(a) of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989 (West Ben. Act XXI of 1989),

(ii) the words "business, profession, trade or calling" were substituted for the word "business" by s. 2(1)(b), *ibid.*

(iii) the words "returns or such returns as may be prescribed" were substituted for the word "returns" by s. 2(1)(e),

572 *ibid.*, *West Bengal Appropriation Act, 1983.*

(b) in sub-section (2), the words "employer or enrolled person" were substituted for the word "employer" by s. 2(2), *ibid.*

Section 19 was substituted for the original by s. 7(2) of the West Bengal Finance Act, 1999 [West Ben. Act 111 of 1999]. Prior to its substitution, the following changes in the original section, namely:—

- (i) a proviso was added to the original section by s. 5(3) of the West Bengal Taxation Laws (Amendment) Act, 1990 (West Ben. Act VI of 1990),
- (ii) after the first proviso, another second proviso was added by s. 6(2) of the West Bengal Finance (Amendment) Act, 1991 (West Ben. Act VII of 1991), and
- (iii) another proviso was substituted for the previous two provisos by s. 11(4) of the West Bengal Finance Act, 1992 (West Ben. Act I of 1992).

Clause (aa) was inserted by s. 8(9)(i) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

Clause (bb) was inserted by s. 8(9)(ii), *ibid*.

Clauses (c) and (d) were substituted for clause (c) by s. 6(6) of the West Bengal Finance Act, 2000 (West Ben. Act III of 2000).

The words, figures and letters within the square brackets were substituted for the words, figures and letters "the 15th day of September, 1992" by s. 5(9)(a)(ii) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

Sub-section (7) was inserted by s. 5(9)(b) of the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001).

The Schedule was substituted for the original by s. 4(2) of the West Bengal Taxation Laws (Amendment) Act, 1989 (West Ben. Act 111 of 1989). Then the same was substituted for the original by s. 4(2) of the West Bengal Taxation Laws (Amendment) Act, 1999 (West Ben. Act 111 of 1999).

This substitution and resubstitution here occurred following changes, namely:—

- (i) in serial No. 1,—
 - (a) in column 3 against item (iv) the letters and figures "Rs. 7" were substituted for the letters and figure "Rs. fi" by s. 9(1)(a) of the West Bengal Taxation Laws (Amendment) Act, 1999 (West Ben. Act 111 of 1999);
 - (b) in column 3 against item (v) the letters and figures "Rs. 12" were substituted for the letters and figures "Rs. IU" by s. 9(1)(b), *ibid*;
 - (c) in column 3 against item (vi) the letters and figures "Rs. IB" were substituted for the letters and figures "Rs. IS" by s. 9(1)(c), *ibid*.finally, the serial No. 1 was substituted by s. 7(3)(1) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996);
- (ii) in serial No. 2, in the proviso the letters, figures and words "Rs. 25 U j)cr umunn" were substituted for the letters, figures and words "Rs. 21X) per aimnii." by s. 9(2) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996); the same serial No. 2 was totally substituted by s. 4(1) of the West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1996 (West Ben. Act 111 of 1996); entries (i) to (v) by s. 7(3)(2) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996);

(Foot-note 1 contd. next page)

Items (x), (xi) and (xii) and Clauses relating thereto were substituted for the item (x) and the entry relating thereto "(v) Rs. 15,001 and above" by s. 11(1)(a) of the West Bengal Taxation Laws (Amendment) Act, 1999 (West Ben. Act 111 of 1999).

(Foot-note 1 contd. from previous page)

- (ii) after sub-item (ii), in column 2, sub-item (iii) and the entries relating thereto in column 2 and column 3 were added by s. 11(5)(a)(vi)(U) of the West Bengal Taxation Laws (Amendment) Act, 1999 (West Ben. Act 111 of 1999); the figures "900" by s. 11(5)(-Ku), *ibid*;

(xi) serial No. 12A and the entries relating thereto were inserted by s. 7(b) of the West Bengal Finance Act, 1991 (West Ben. Act VI of 1991); then Serial No. 12A and the entries relating thereto were inserted by s. 4(2) of the West Bengal Finance Act, 1992 (West Ben. Act I of 1992);

(xii) in serial No. 16,—

- (a) in item (ii), the word "Apex" was substituted for the words "Suite level" by s. 6(4)(n) of the West Bengal Taxation Laws (Second Amendment) Act, 1994 (West Ben. Act 111 of 1994);
- (b) in item (b), the word "Central" was substituted for the words "Pisiriul level" by s. 6(4)(h), *ibid*;

(xiii) serial No. 18 and the entry relating thereto was substituted for the original by s. 5(5) of the West Bengal Taxation Laws (Second Amendment) Act, 1994 (West Ben. Act 111 of 1994).

(Foot-note 1 contd. next page)

10. Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealers covered by entry 9.

Such occupiers of factories—

- (i) where not more than fifteen workers are working . . . Rs. 600 per annum,
- (ii) where more than fifteen workers are working . . . Rs. 1,500 per annum.

Explanation.—For the purposes of this entry and entry 11, the average number of worker; or employees who were working or employed

This average number shall be arrived at by adding the average number of workers

or employees who attended in each working month in that year and dividing the total by the number of such months.

11. Employers or shop-keepers as defined in the West Bengal Shops; and Establishments Act, 1963 (West Ben. Act XHT of 1963),

whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9.

Such employers or shop-keepers—

- (i) where there are no employees . . . Rs. 50 per annum,
- (ii) where there are less than five employees . . . Rs. 100 per annum,
- (iii) where there are five or more employees but less than eleven employees
- (iv) where there are eleven or more employees but less than twenty employees
- (v) where there are twenty or more employees

14. Owners or lessees of—

- (a) beauty parlours (non air-conditioned) . . .
- (b) beauty parlours (air-conditioned) . . .
- (c) health resorts or slimming centres . . .
- (d) air-conditioned hair-dressing saloons . . . (c) air-conditioned restaurants . . .

21. Partnership firms when engaged in any profession, trade or calling.

Such firms whose gross annual turnover is—

- (i) Rs. 25 lakhs or less
- (ii) above Rs. 25 lakhs but less than Rs. 1 crore
- (iii) Rs. 1 crore or above

Explanation.—For the purposes of this entry,

"annual turnover" shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms,

22. Owners, licencees or lessees, as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling

Explanation.—For the purposes of this entry, "training institutes" engaged in any cultural, social or welfare activity shall be excluded.

23. Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment,

and in respect of whom a notification is issued under section 3 of this Act

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