

Government of West Bengal
Law Department
Legislative

NOTIFICATION

No. 493-L. - 28th March, 2008. - The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:-

West Bengal Act I to 2008

The West Bengal Finance Act, 2008.

[Passed by the West Bengal Legislature]

[Assent of the Governor was first published in the Kolkata Gazette, Extraordinary; of the 28th March, 2008.]

An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Sales Tax Act, 1994, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, and the West Bengal Value Added Tax Act, 2003.

The West Bengal Finance Act, 2008

[Section 7]

and to such further conditions, if any, as may be specified by the Commissioner in the order.

(5) Any order passed by the Commissioner under sub-section (4) shall be final.

(3) in the SCHEDULE:

(a) for the entries in column 2 and column 3 under the heading "Salary an wage earners. Such persons whose monthly salaries or wages are- against serial No. 1 in column 1, the following entries in column 2 an column 3, respectively, shall be substituted:-

(i) Rs. 3,000 or less	Nil
(ii) Rs. 3,001 or more, but less than Rs. 5,001	Rs. 30 per month.
(iii) Rs. 5,001 or more, but less than Rs. 6,001	Rs. 40 per month.
(iv) Rs. 6,001 or more, but less than Rs. 7,001	Rs. 45 per month.
(v) Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month.
(vi) Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month.
(vii) Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month.
(viii) Rs. 15,001 or more, but less than Rs. 25,001	Rs. 130 per month.
(ix) Rs. 25,001 or more, but less than Rs. 40,001	Rs. 150 per month.
(x) Rs. 40,001 and above	Rs. 200 per month.

(b) after serial No. 22 in column 1 and the entries relating thereto in column 2 and column 3, the following serial No. in column 1 and entries relating thereto in column 2 and column 3, respectively shall be inserted

"22A. Owners, licences of lessees, as the case may be, of –

(a)	internet cafe	Rs. 1,500 per annum
(b)	security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provision of services of investigation, detection or verification of any fact or activity	Rs. 2,500 per annum
(c)	weighbridge	Rs. 1,500 per annum

7. In the West Bengal Sales Tax act, 1994, in section 8B,-

(1) in sub-section (1), in clause (b), for the words "within one hundred and twenty days from the date of receipt of notice of demand", the words "within one hundred and twenty days or within such further time as may be allowed by the Settlement Commission from the date of receipt of notice of demand, "shall be deemed to have been substituted with effect from the 1st day of August 2006;

(2) to subsection (2), in the Explanation:-

(a) in clause (a), for the words figures and letters "against an order of assessment passed on or before the 30th day of June, 1997". the words, figures under the Central Sales Tax Act, 1956 made in accordance with the provisions of any of such repeated Acts or this Act, against an order of assessment passed on or before the 30th day of June, 2000." shall be deemed to have been substituted with effect from the 1st day of August, 2006:-

(b) for clause (e), the following clause shall be deemed to have substituted with effect from the 1st day of August, 2006:-

"(e) a notice of demand served to a dealer for realisation of tax, interest or penalty, if any, on an assessment made, or for realisation of penalty imposed other than in assessment, under this Act or any of the Acts repealed under section 106 of this Act or the Central Sales Tax Act, 1956, where such amount of tax, interest or penalty, if any, remains unrealised form the dealer who has been registered as a sick unit with the Board for Industrial and Financial Reconstruction.";

(3) in section 8C, in sub-section (6), -

(a) for the words "such three months", the words "such three months shall be substituted.

(b) the following proviso shall be added

"Provided that in case any application cannot be disposed of within a period of three months form the date of receipt of such application for any reason other than disagreement of terms and conditions of settlement between the dealer and the Commissioner, the Commission shall state in its order the reasons for such delay.";

(4) in section 107, in clause (r), in the proviso, -

(a) for the words, figures and letters "filed against an order of assessment passed under the Act, or Acts so repealed, is pending on the 30th day of June, 1997," the words, figures and letter", filed against an order of assessment passed on or before the 30th day of June, 1997 under any of the Acts so repealed, is pending till the date of coming into force of the section 8B" shall be substituted;

(b) for the words, letters and figures "on or before the 30th days of June. 1997", the words, letters and figures" on or before the 30th day of June 2000" shall be substituted with effect from the 1st day of April, 2008.

8. In the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.-

(1) in section 2, in sub-section (1), in clause (a) for the words, letters and figures "the 30th day of November, 2006", the words, letters and figures "the 31st day of March 2008" shall be substituted;

(2) in section 4, in sub-section (1), for the words, figures and letters "an appeal or revision relating thereto which has been filed on or after the 1st day of April, 2003 but is pending on the 30th day of November, 2006", the words, figures and letters "an appeal or revision relating thereto is pending on the 31st day of March, 2008" shall be substituted.

(3) in section 4 A, in sub-section (1), for the words, figures and letters "on the 30th day of November, 2006", the words, figures and letters "on the 31st day of March, 2008" shall be substituted.

(4) in section 5, in sub-section (1), -

(a) in clause (a), for the words, figures and letters "the 30th day of June, 2007", the words, figures and letters "the 31st day of March, 2009" shall be substituted;

(b) in clause (b), for the words, figures and letters "the 30th day of June, 2007", the words, figures and letters "the 31st day of March, 2009" shall be substituted.