

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**BUDGET BRANCH**

**NOTIFICATION**

No.766-F.B.

Dated, Kolkata the 24<sup>th</sup> July, 2012

In exercise of the powers conferred under Section 22 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (West Bengal Act I of 2012) , the Governor is pleased hereby to make the following rules.

**The West Bengal Compensatory Entry Tax Fund Rules, 2012**

**1. Short Title and commencement.**

- (1) These rules may be called the West Bengal Compensatory Entry Tax Fund Rules, 2012.
- (2) They shall come into force at once.

**2. Definitions.** – In these rules, unless there is anything repugnant to the subject or context.-

- (a) “Act” means The West Bengal Tax on Entry of Goods into Local Areas Act,2012.
- (b) “Committee” means the Committee constituted under sub-rule (1) of Rule 4.
- (c) Words and expressions used in these rules but not defined shall have the same meanings as assigned to them in the Act.

**3. Utilization of Proceeds of the Fund:** The available amount in the Fund shall be utilized for the purposes as provided under Section 18 of the Act.

**4. Manner of Administration of the Fund :**

- (1) The criteria as well as the amounts for allocation among concerned Departments of the State Government, shall be determined by a Committee to be known as the West Bengal Compensatory Entry Tax Fund Management Committee consisting of the following –
  - (i) Secretary to the Government of West Bengal, Finance Department – Chairman
  - (ii) Secretary to the Government of West Bengal, Urban Development Department or his representative not below the rank of Special Secretary/Additional Secretary – Member
  - (iii) Secretary to the Government of West Bengal, Public Works Department or his representative not below the rank of Special Secretary/Additional Secretary – Member
  - (iv) Secretary to the Government of West Bengal, Power &NES Department or his representative not below the rank of Special Secretary/Additional Secretary – Member
  - (v) Secretary to the Government of West Bengal, Commerce & Industries Department or his representative not below the rank of Special Secretary/Additional Secretary – Member

(vi) Secretary to the Government of West Bengal, Panchayats and Rural Development Department or his representative not below the rank of Special Secretary/Additional Secretary – Member

(2) The Committee shall determine its own procedure.

**5. Accounting and Financial Procedures :**

(i) The proceeds of the levy under the Act shall be deposited under the following head of account in the Consolidated Fund of the State.-

**0042-Taxes on Goods and Passengers**

-00-

-106-Taxes on Entry of Goods into Local Areas

-004-Tax Collected under the West Bengal Taxes on Entry of Goods into Local Areas Act, 2012

-03-Taxes

(ii) The total annual receipt of the entry tax under the aforesaid head of account shall be appropriated to the West Bengal Compensatory Entry Tax Fund in the Public Account under the major head of Account “8229-Development and Welfare Funds”.

(iii) The budget provisions for the expenses from this fund shall be made under the budgets of the respective Departments as per decision of the Committee.

(iv) The accounts of the fund shall be maintained by the Accountant General, West Bengal and Finance Department.

(v) For detailed accounting in the budget, Finance Department shall finalize the procedure on the advice of the Accountant General, West Bengal.

By order of the Governor,

*52/-*

(H. K. DWIVEDI)

Secretary to the Government of West Bengal  
Finance Department

Copy forwarded for information and necessary action to the :-

1. Additional Chief Secretary / Principal Secretary / Secretary,

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2. Pr. Accountant General (A & E), West Bengal,  
Treasury Buildings,  
2, Govt Place (West),  
Kolkata – 700 001.
3. Pr. Accountant General (General and Social Sector Audit), West Bengal,  
Treasury Buildings,  
2, Govt Place (West),  
Kolkata – 700 001.
4. Accountant General (Economic and Revenue Sector Audit), West Bengal,  
CGO Complex, 5<sup>th</sup> floor,  
Salt Lake,  
Kolkata – 700 064.
5. Director,  
Treasuries and Accounts,  
New India Assurance Buildings,  
4, Lyons Range,  
Kolkata – 700 001.



(H. K. DWIVEDI)

Secretary to the Government of West Bengal  
Finance Department