
West Bengal Finance Act, 2007**3 of 2007****[31 March 2007]**

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West Bengal Finance Act, 2007**3 of 2007****[31 March 2007]**

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973, the West Bengal State Tax on Professions, Traders, Callings and Employments Act, 1979, the West Bengal Taxation Tribunal Act, 1987, the West Bengal Sales Tax Act, 1994, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, the West Bengal Transport Infrastructure Development Fund Act, 2002 and the West Bengal Value Added Tax Act, 2003. WHEREAS it is expedient to amend the Indian Stamp Act, 1899, (2 of 1899.) in its application to West Bengal, the Bengal Agricultural Income-tax Act, 1944, (Ben. Act IV of 1944.) the West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973, (West Ben. Act VII of 1973.) the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, (West Ben. Act VI of 1979) the West Bengal Taxation Tribunal Act, 1987, (West Ben. Act VII of 1987) the West Bengal Sales Tax Act, 1994, (West Ben. Act XLIX of 1994) the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, West Ben. Act IV of 1999 the West Bengal Transport Infrastructure Development Fund Act, 2002 (West Ben. Act XXI of 2002) and the West Bengal Value Added Tax Act, 2003, (West Ben. Act XXXVII of 2003.) for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-eighth Year of Republic of India, by the Legislature of West Bengal, as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the West Bengal Finance Act, 2007. (2) Save as otherwise provided, it shall come into force on such date, or shall be deemed to have come into force on such date, as the State Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act

2. Section 2 :-

3. Section 3 :-

4. Section 4 :-

5. Amendment Of West Ben. Act Vi Of 1979 :-

In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in section 7A, in sub-section (1), for the words "all the periods of a year", the words "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 rupees thirty thousand," shall be substituted.