

## **West Bengal Taxation Laws (Amendment) Act, 1982**

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## **West Bengal Taxation Laws (Amendment) Act, 1982**

An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Primary Education Act, 1973, the West Bengal Motor Spirit Sales Tax Act, 1974, and the West Bengal Rural Employment and Production Act, 1976. WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Primary Education Act, 1973, the West Bengal Motor Spirit Sales Tax Act, 1974, and the West Bengal Rural Employment and Production Act, 1976, for the purposes and in the manner hereinafter appearing; It is hereby enacted in the Thirty-third Year of the 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 Taxation Laws (Amendment) Act, 1982. (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint and different date may be appointed for different provisions of this Act.

### **2. Amendment Of Ben. Act V Of 1922 :-**

In the Bengal Amusements Tax Act, 1922, in section 3, - (1) in sub-section (3a), in the Table, - (a) in item (a), for the letters and figures "Re. 0.50", the letters and figures "Re. 0.75" shall be substituted; (b) in item (b), for the letters, figures and words "Re. 0.50, but up to Rs. 1.20", the letters, figures and words "Re. 0.75, but up to Rs. 1.45" shall be substituted; (c) in item (c), for the letters, figures and words "Rs. 1.20, but up to Rs. 2.25", the

letters, figures and words "Rs. 1.45, but up to Rs. 2.50" shall be substituted; (d) in item (d), for the letters and figures "Rs. 2.25", the letters and figures "Rs. 2.50" shall be substituted; (2) in sub-section (3aa), - (a) in clause (i), for the words "fifty paise", the words "seventy-five paise" shall be substituted; (b) in clause (ii), - (1) for the words "fifty-one paise", the words "seventy-six paise" shall be substituted, and (2) for the letters and figures "Rs. 1.20", the letters and figures "Rs. 1.45" shall be substituted; (c) in clause (iii), - (1) for the words "rupee one and twenty-one paise", the words "rupee one and forty-six paise" shall be substituted, and (2) for the letters and figures "Rs. 2.25", the letters and figures "Rs. 2.50" shall be substituted; (d) in clause (iv), for the letters and figures "Rs. 2.25", the letters and figures "2.50" shall be substituted.

### **3. Amendment Of Ben. Act Vi Of 1941 :-**

In the Bengal Finance (Sales Tax) Act, 1941, - (1) in section 5, in sub-section (1), - (a) in clause (aaa), for the words "one per centum", the words "two per centum" shall be substituted; (b) in clause (bb), - (i) in sub-clause (i), for the words "one per centum", the words "two per centum" shall be substituted; (ii) in sub-clause (ii), for the words "one per centum", the words "two per centum" shall be substituted; (2) in section 14, - (a) in sub-section (4), - (i) after the words "any place of business", the words "or warehouse" shall be inserted; (ii) for the words "or documents of his business.", the words "documents or records of his business or any stock of goods for sale." shall be substituted; (iii) in the explanation, - (1) after the words "any place of business", the words "or warehouse" shall be inserted; (2) for the words "or documents of his business.", the words "documents or records of his business or any stock of goods for sale." shall be substituted; (b) after the explanation to sub-section (4), the following sub-section shall be added:- "(5) The Commissioner or any person appointed under sub-section (1) of section 3 to assist him may, subject to such restrictions and conditions as may be prescribed, seal any room, warehouse, almirah, safe, box or container in which he has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers, documents or records of his business or any stock of goods for sale, either before entering and searching or during searching any place of business or warehouse of any dealer or any other place referred to in sub-section (4), and then, if necessary, break open such room, warehouse, almirah, safe, box or

container."; (3) after section 14A, the following section shall be inserted:- "14B. Power to call for any information or statement from bank, post office, railway, etc. - Subject to the provisions of any law for the time being in force, the Commissioner or any person appointed under sub-section (1) of section 3 to assist him may, for carrying out the purposes of this Act, require any bank, post office, railway, transporter, carrier, shipper or clearing, forwarding or transporting agent to furnish to him any information or statement useful for or relevant to any proceedings under this Act and he may also examine any accounts, registers, documents or other records in the possession of such bank, post office, railway, transporter, carrier, shipper or clearing, forwarding or transporting agent."; (4) in section 19A, in sub-section (4), for the words, figures and letter "sections 14 and 14A:", the words, figures and letters "sections 14, 14A and 14B;" shall be substituted; (5) in section 22, - (a) in sub-section (1), after clause (g), the following clause shall be inserted:- "(gg) neglects or refuses to comply with any requirement under section 14B; or"; (b) in sub-section (7), after the words "a search or seizure", the words "or taking other actions" shall be inserted; (6) in Schedule I, - (a) in the entry in column 2 against item 13, for the words "tractors and power-tillers", the words "tractors, power-tillers and other implements operated by power" shall be substituted; (b) in the entry in column 1 against item 49, for the words "Hosiery goods.", the words "Hosiery goods, other than woollen hosiery goods irrespective of proportion of woollen content." shall be substituted.

#### **4. Amendment Of West Ben. Act Iv Of 1954 :-**

In the West Bengal Sales Tax Act, 1954, - (1) in section 3A, in sub-section (1), in clause (b), for the words and figures "sections 7 and 13:", the words, figures and letter "sections 7, 13 and 13A." shall be substituted; (2) in section 13, - (a) in sub-section (1A), after the word "inspection", the words "or search, if necessary," shall be inserted; (b) after sub-section (2), the following sub-sections shall be inserted:- "(3) For removal of doubts it is hereby declared that the prescribed authority may, while entering and searching places referred to in sub-section (1A) or sub-section (2), break open, if necessary, any door or window, or any almirah, safe, box or container in which he has reason to believe that the dealer keeps or is, for the time being, keeping any accounts, registers, vouchers or other documents referred to in sub-section (2) or stocks of notified commodities for sale. (4) The prescribed authority may, subject to

such restrictions or conditions as may be prescribed, seal any room, warehouse, almirah, safe, box or container in which he has reason to believe that the dealer keeps or is, for the time being, keeping any accounts, registers, vouchers or other documents referred to in sub-section (2) or stocks of notified commodities for sale, either before entering and searching or during searching places referred to in sub-section (1A) or sub-section (2), and may thereafter, if necessary, break open such room, warehouse, almirah, safe, box or container."; (3) after section 13, the following section shall be inserted:- "13A. Power to call for any information or statement from bank, post office, railway, etc. - Subject to the provisions of any law for the time being in force the prescribed authority may, for carrying out the purposes of this Act, require any person including a bank, post office, railway, transporter, carrier, shipper or clearing, forwarding or transporting agent to furnish to that authority any information or statement useful for or relevant to any proceedings under this Act, and may also examine any books of account or other documents in the possession of such person including such bank, post office, railway, transporter, carrier, shipper or clearing, forwarding or transporting agent."; (4) in section 16, in sub-section (1), - (a) in clause (c), after the word, figure and brackets "sub-section (2)", the words, figures and brackets "or sub-section (3) or sub-section (4)" shall be inserted; (b) after clause (d), the following clause shall be inserted:- "(dd) neglects or refuses to comply with any requirement under section 13A,"; (5) in section 23A, - (a) in clause (1), in sub-clause (a), for the words "one per centum", the words "two per centum" shall be substituted; (b) in clause (2), - (i) in sub-clause (i), for the words "one per centum", the words "two per centum" shall be substituted; (ii) in sub-clause (ii), for the words "one per centum", the words "two per centum" shall be substituted; (6) after section 26, the following section shall be added:- 27."Power of State Government to specify notified commodities as taxable under Bengal Act VI of 1941--If the State Government is at any time of opinion that it would be in the public interest that any commodity, which is liable to taxation under this Act, should be taxed under the Bengal Finance (Sales Tax) Act, 1941, it may, by notification in the Official Gazette, specify such commodity and direct that with effect from such date as may be fixed in the notification, this Act shall cease to apply to such commodity and the Bengal Finance (Sales Tax) Act, 1941, shall apply to such commodity." (Section 5 of the Amendment Act relating to amendments to the West Bengal Primary Education Act,

1973, is not printed here.)

## **5. Amendment Of West Ben. Act Xi Of 1974 :-**

In section 4 of the West Bangal Motor Spirit Sales Tax Act, 1974, in the Table below sub-section (2), in column 2, against item 3, for the words "Nine per centum", the words "Twelve per centum" shall be substituted. (Section 7 of the Amendment Act relating to amendments to the West Bangal Rural Employment and Production Act, 1976, is not printed here.) The Statement of Objects and Reasons appended to the West Bengal Taxation Laws (Amendment) Bill, 1982 (Bill No. 12 of 1982) (Calcutta Gazette, Extraordinary, Part IV, dated September 13, 1982, page 1715), runs as follows:-

"The object of the Bill is to amend - (1) the Bengal Amusements Tax Act, 1922, to revise the existing slabs relating to value of tickets for the purpose of applicability of the rate of entertainments tax relating to cinematograph exhibition and also the rate of additional surcharge for coloured films; (2) the Bengal Finance (Sales Tax) Act, 1941, - (i) to increase the concessional rate of tax on sale of goods used by manufactures directly in the manufacturing or packing in West Bengal of notified goods taxable under the West Bengal Sales Tax Act, 1954 from 1% to 2%; (ii) to increase the concessional rate of tax on sales of input used directly in the manufacture of goods taxable under this Act, newspaper and motor spirit, in West Bengal, and also on sale of packing materials to manufacturers for packing of the aforesaid goods, manufactured in West Bengal from 1% to 2%; (iii) to withdraw the exemption on sale of sago, tapioca globules, woollen hosiery goods and agricultural implements operated by power; and (iv) to require the banks, the post offices, the railways, etc., to supply information for purposes of the Act and to provide for penalty for neglect or refusal to comply with such requirements; (3) the West Bengal Sales Tax Act, 1954, - (i) to require the banks, the post offices, the railways, etc. to supply information for purposes of the Act and to provide for penalty for neglect or refusal to comply with such requirements; (ii) to increase the concessional rate of tax on sales of notified commodities used by manufacturers registered under this Act directly in manufacturing or packing in West Bengal or by manufacturers registered under the Bengal Finance (Sales Tax) Act, 1941, directly in the manufacture or packing of taxable goods, newspaper and motor spirit, in West Bengal, from 1% to 2%; and (iii) to provide that the State Government may specify any notified commodity which is liable to taxation under this Act, as taxable

under the Bengal Finance (Sales Tax) Act, 1941; (4) the West Bengal Primary Education Act, 1973, to raise the cess on coal under the Act from Re. 1.00 to Rs. 2.00 per tonne of coal; (5) the West Bengal Motor Spirit Sales Tax Act, 1974, to raise the rate of tax on sales of motor spirit (other than aviation spirit) which has a flashing point at or above 24.4 degree C from 9% to 12%; (6) the West Bengal Rural Employment and Production Act, 1976, - (i) to withdraw the exemption on despatches of tea from a tea estate for sale made at recognised tea auction centres from the purview of levy of rural employment cess; and (ii) to raise the rate of cess in respect of coal mines from Rs. 5.00 to Rs. 7.50 per tonne of coal. 2. Apart from the above changes, the Bill seeks to amend the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Primary Education Act, 1973, and the West Bengal Rural Employment and Production Act, 1976, with a view to bringing about certain procedural changes as well as providing certain penal measures for improvement of collection under those Acts. 3. No additional expenditure is envisaged to give effect to the provisions of the Bill."