

West Bengal Taxation Laws (Amendment) Ordinance, 2008**[04 February 2008]**

CONTENTS

1. Short Title And Commencement
2. Amendment Of West Ben. Act, Vi Of 1979
3. Amendment Of West Ben. Act Xlix Of 1994
4. Amendment Of West Ben. Act Xxxvii Of 2003

West Bengal Taxation Laws (Amendment) Ordinance, 2008**[04 February 2008]**

Whereas it is expedient to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Sales Tax Act, 1994 and the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing; And Whereas the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action; The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:-

1. Short Title And Commencement :-

(1) This Ordinance may be called the West Bengal Taxation Laws (Amendment) Ordinance, 2008. (2) The provisions of section 3 and section 4 of this Ordinance shall be deemed to have come into force with effect from the 1st day of August, 2006, and the remaining provisions of this Ordinance shall come into force on the date of its publication in the Official Gazette.

2. Amendment Of West Ben. Act, Vi Of 1979 :-

In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in section 7, in sub-section (4a), in the second proviso for the words, figures and letters "notwithstanding the provisions of this section, be made on or before the 31st day of March, 2008.", the words, figures and letters "notwithstanding the provisions of this sub-section, be made on or before the 31st day of March, 2010:" shall be substituted.

3. Amendment Of West Ben. Act Xlix Of 1994 :-

In the West Bengal Sales Tax Act, 1941, 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 sub-section (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 and letters "or an appeal or revision under the Central Sales Tax Act, 1956 made in accordance with the provisions of any of such repealed Acts or this Act, against an order of assessment passed on or before the 30th day of June, 1997," 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 been 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 from the dealer who has been registered as a sick unit with the Board for Industrial and Financial Reconstruction."

4. Amendment Of West Ben. Act Xxxvii Of 2003 :-

In the West Bengal Value Added Tax Act, 2003, 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 sub-section (2), in the Explanation, for clause (d), the following clause shall be deemed to have been substituted with effect from the 1st day of August, 2006:- "(d) 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 the Central Sales Tax Act, 1956, where such amount of tax, interest or penalty, if any, remains

unrealised from the dealer who has been registered as a sick unit with the Board for Industrial and Financial Reconstruction."