

©

## GOVERNMENT OF WEST BENGAL

### LEGISLATIVE DEPARTMENT

## West Bengal Act XIX of 1974

### THE TAXES ON ENTRY OF GOODS INTO CALCUTTA METROPOLITAN AREA (AMENDMENT) ACT, 1974.

*[Passed by the West Bengal Legislature.]*

*[Assent of the Governor was first published in the Calcutta  
Gazette, Extraordinary, of the 4th April, 1974.]*

*[4th April, 1974.]*

*An Act to amend the Taxes on Entry of Goods into Calcutta  
Metropolitan Area Act, 1972.*

West Ben. Act  
V of 1972.

WHEREAS it is expedient to amend the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, for the purposes and in the manner hereinafter appearing;

AND WHEREAS previous sanction of the President under the proviso to clause (b) of article 304 of the Constitution of India has been obtained;

It is hereby enacted in the Twenty-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows :—

1. This Act may be called the Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Act, 1974.

Short title.

2. In the Schedule to the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 (hereinafter referred to as the said Act), in serial No. 4, in item (u), for the words “nuts, excluding betel nuts”, the words “nuts, including ground nuts, cashew-nuts and walnuts but excluding betel nuts” shall be, and shall be deemed always to have been, substituted.

Amendment of  
Schedule to  
West Ben. Act  
V of 1972.

3. Notwithstanding anything to the contrary contained in any judgment, decree or order of any Court, if any tax leviable and sum liable to be collected under the provisions of the said Act as amended by this Act, have, prior to the publication of this Act, been levied and collected under the said Act, such tax or sum shall be deemed to have been validly levied and collected as if such levy and collection were made under the provisions of the said Act as amended by this Act.

Validation.

*The Taxes on Entry of Goods into Calcutta Metropolitan  
Area (Amendment) Act, 1974.*

[West Ben. Act XIX of 1974.]

(Section 4.)

Repeal and  
savings.

4. (1) The Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Ordinance, 1973, is hereby repealed.

West Ben. Ord.  
X of 1973.

(2) Anything done or any action taken under the said Act as amended by the Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Ordinance, 1973, shall be deemed to have been validly done or taken under the said Act as amended by this Act as if this Act were in force on the date on which such thing was done or such action was taken.

---