

**GOVERNMENT OF WEST BENGAL  
LEGISLATIVE DEPARTMENT**

**West Bengal Act XXVII of 1981**

**THE WEST BENGAL TAXATION LAWS  
(SECOND AMENDMENT) ACT, 1981.**

*[Passed by the West Bengal Legislature.]*

*[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 24th September, 1981.]*

*[24th September, 1981.]*

*An Act to amend the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 and the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972.*

West Ben.  
Act XX of  
1962.  
West Ben.  
Act V of  
1972.

WHEREAS it is expedient to amend the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 and 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 proviso to clause (b) of article 304 of the Constitution of India has been obtained;

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

1. (1) This Act may be called the West Bengal Taxation Laws (Second Amendment) Act, 1981.

Shorttitle  
and  
commenc-  
ement.

(2) It shall be deemed to have come into force on the 23rd day of July, 1981.

2. In the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, in section 2, in clause (a), in sub-clause (i), after the word "principal", the words "or any other person" shall be inserted and shall be deemed always to have been inserted.

Amendment  
of West Ben.  
Act XX of  
1962.

3. In the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, in section 2, in clause (c), in sub-clause (i), after the word "principal", the words "or any other person" shall be inserted and shall be deemed always to have been inserted.

Amendment  
of West Ben.  
Act V of  
1972.

[West Ben. Act XXVII of 1981.]

(Sections 4, 5.)

Act not to apply retrospectively in respect of any penalty.

4. Notwithstanding anything contained in this Act, no contravention of, or no failure to comply with, any of the provisions of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, or the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, as amended by this Act, shall render any person, who by virtue of this Act becomes a dealer as defined in the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 or in the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 on the date of commencement of this Act, guilty of an offence punishable under section 15 or section 16 of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 or under section 24 or section 25 or section 26 of the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 if such contravention or failure had occurred before the date of commencement of this Act.

Repeal and savings.

5. (1) The West Bengal Taxation Laws (Amendment) Ordinance, 1981, is hereby repealed.

West Ben.  
Ord. IX of  
1981.

(2) Notwithstanding such repeal,—

- (a) anything done or any action taken under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, or the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, as amended by the said Ordinance, shall be deemed to have been validly done or taken under the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 or the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, as the case may be, as amended by this Act, and
- (b) anything done or any action taken under the said Ordinance shall be deemed to have been validly done or taken under this Act.