

**GOVERNMENT OF WEST BENGAL**  
**LEGISLATIVE DEPARTMENT**

**West Bengal Act XXXV of 1984**

**THE TAXES ON ENTRY OF GOODS INTO  
CALCUTTA METROPOLITAN AREA  
(AMENDMENT) ACT, 1984.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 21st November, 1984.]

[21st November, 1984.]

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

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

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

1. (1) This Act may be called the Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Act, 1984.

Shorttitle  
and  
commencement.

(2) It shall be deemed to have come into force on the 4th day of January, 1984.

2. In the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, in sub-section (2) of section 12,—

Amendment  
of section 12  
of West Ben.  
Act V of  
1972.

(1) in the first proviso,—

(i) for clause (a), the following clause shall be substituted:—

“(a) in the case of the Calcutta Municipal Corporation, twenty-eight *per cent.*,”

(ii) in clause (b),—

(a) for the words “Corporation of Calcutta”, the words “Calcutta Municipal Corporation” shall be substituted,

(b) for the words “seventeen *per cent.*”, the words “fourteen *per cent.*” shall be substituted;

(2) in the second proviso, for the words “Corporation of Calcutta”, the words “Calcutta Municipal Corporation” shall be substituted.