

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

**West Bengal Act XVI of 1977**

**THE TAXES ON ENTRY OF GOODS INTO CALCUTTA  
 METROPOLITAN AREA (AMENDMENT) ACT, 1977.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 30th July, 1977.]

[30th July, 1977.]

*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-eighth 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, 1977. 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— Amendment  
 of the  
 Schedule to  
 West Ben.  
 Act v of  
 1972.

(i) in column 3, the brackets, figures and words “( $1\frac{1}{2}$  per cent. *ad valorem* for dry fruits)” shall be, and shall be deemed always to have been, omitted;

(ii) in item (m)—

(a) in column 2, after the words “fresh fruits”, the words “and nuts” shall be, and shall be deemed always to have been, added,

(b) in column 3, for the word "Ditto.", the figures and words " $1\frac{1}{2}$  per cent. ad valorem." shall be, and shall be deemed always to have been, substituted;

(iii) in item (n), in column 3, for the word "Ditto.", the figure and words "6 per cent. ad valorem." shall be, and shall be deemed always to have been, substituted;

(iv) in item (u), for the existing entry in column 2, the following entry shall be, and shall be deemed always to have been, substituted, namely:—  
"nuts including ground nuts, almonds, *Badam*, *pista*, *anardana*, *badamgiri*, cashew-nuts, walnuts and all other varieties of nuts not elsewhere specified in the Schedule but excluding betel-nuts".

**3.(1)** The Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Ordinance, 1977, is hereby repealed.

(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, 1977, 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.

Repeal and savings.

West Ben.  
Ord. XI of  
1977.