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**GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT**

West Bengal Act XXXI of 1974

**THE WEST BENGAL TAXATION LAWS (SECOND
AMENDMENT) ACT, 1974.**

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 23rd May, 1974.]*

[23rd May, 1974.]

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 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. (1) This Act may be called the West Bengal Taxation laws (Second Amendment) Act, 1974.

Short title and
commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. In the Schedule to the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, after the item "Cherry, Peach and Apricot" and the entries relating thereto, the following item and entries shall be inserted, namely:—

Amendment of
the Schedule to
West Ben. Act
XX of 1962.

"Jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularis* and *Corchorus olitorius* and the fibre known as *mesta* or *bimli* extracted from

Calcutta as described in Schedule I to the Calcutta Municipal Act, 1951 (West Ben. Act XXXIII of 1951), as deemed to have been amended by notification under section 594 of the said Act,

(Section 3.)

plants of the species *Hibiscus cannabinus* and *Hibiscus Sabdariffa*—*var-altissima* and the fibre known as *Sunn* or *Sunnhemp* extracted from plants of the species *Crotalaria juncea* whether baled or otherwise.

together with the district of Howrah, the Barrackpore, Sadar and Diamond Harbour Sub-divisions of the district of 24-Parganas and the Chandernagore, Serampore and Sadar Sub-divisions of the district of Hooghly.

Six rupees per bale of 180 kilogrammes.”

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

3. In the Schedule to the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972, under the heading “CLASS VIII”, serial No. 55 and the entries relating thereto shall be omitted.
