

**GOVERNMENT OF WEST BENGAL  
LEGISLATIVE DEPARTMENT**

**West Bengal Act XXXVIII of 1975**

**THE TAXES ON ENTRY OF GOODS INTO CALCUTTA  
METROPOLITAN AREA (AMENDMENT) ACT, 1975.**

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 10th December, 1975.]

[10th December, 1975.]

*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;

It is hereby enacted in the Twenty-sixth 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, 1975. Short title.

2. In section 12 of the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 (hereinafter referred to as the said Act), in sub-section (2),— Amendment of section 12 of West Ben. Act V of 1972.

- (a) for the words "functioning within", the words "functioning within or outside" shall be substituted;
- (b) for the proviso, the following provisos shall be substituted, namely:—

"Provided that the aggregate of such grants shall not exceed,—

- (a) in the case of Corporation of Calcutta, twenty-five *per cent.*,
- (b) in the case of municipal and other local authorities excluding the Corporation of Calcutta, within the Calcutta Metropolitan Area, seventeen *per cent.*, and
- (c) in the case of municipal and notified area authorities outside the Calcutta Metropolitan Area, eight *per cent.*,

*The Taxes on Entry of Goods into Calcutta Metropolitan Area  
(Amendment) Act, 1975.*

[West Ben. Act XXXVIII of 1975.]

(Section 3.)

out of the proceeds of taxes reduced by the cost of collection referred to in sub-section (1):

Provided further that the amount payable to any individual municipal or other local authority other than the Corporation of Calcutta, either within or outside the Calcutta Metropolitan Area shall be determined in accordance with such principles as may be prescribed."

Repeal and  
savings.

3. (1) The Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Ordinance, 1975, is hereby repealed.

West Ben.  
Ord. XI of  
1975.

(2) Anythig done or any action taken under the said Act as amended by the Taxes on Entry of Goods into Calcutta Metropolitan Area (Amendment) Ordinance, 1975, shall be deemed to have been validly done or taken under the said Act as amended by this Act as if this Act had commenced on the 28th day of September, 1975.