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GOVERNMENT OF WEST BENGAL  
LAW DEPARTMENT  
Legislative

**West Bengal Act XVIII of 1990**

**THE WEST BENGAL TAXATION LAWS  
(AMENDING AND REPEALING) ACT, 1990.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 8th October, 1990.]

[8th October, 1990.]

*An Act to amend the Bengal Amusements Tax Act, 1922 and the West Bengal Entertainment-cum-Amusement Tax Act, 1982, and to repeal the West Bengal Advertisement Tax Act, 1976.*

Ben. Act V  
of 1922.  
West Ben.  
Act VI  
of 1982.  
West Ben.  
Act XVI  
of 1976.

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922 and the West Bengal Entertainment-cum-Amusement Tax Act, 1982, for the purposes and in the manner hereinafter appearing, and to repeal the West Bengal Advertisement Tax Act, 1976;

It is hereby enacted in the Forty-first 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 (Amending and Repealing) Act, 1990.  
Short title  
and com-  
mencement.
2. In the Bengal Amusements Tax Act, 1922,—
  - (1) in section 3A,—
    - (a) sub-section (1) shall be omitted;
    - (b) the *Explanation* shall be omitted;
  - (2) in section 4A,—
    - (a) in sub-section (1), the words "or the show tax" shall be omitted;
    - (b) in sub-section (2), the words "or the show tax" shall be omitted;Amendment  
of Ben. Act  
V of 1922.

(Sections 3, 4.)

(3) in section 4B,—  
(a) in sub-section (1), the words "or the show tax" shall be omitted;  
(b) in sub-section (2), the words "or the show tax" shall be omitted;

(4) in section 8B, for the words "exempt, wholly or partly, such proprietor from payment of show tax or permit him", the words "permit such proprietor" shall be substituted.

Amendment  
of West Ben.  
Act VI of  
1982.

3. In section 6A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982, for the figures, letters and words "30th day of June, 1990.", the figures, letters and words "31st day of December, 1990." shall be substituted.

Repeal of  
West Ben.  
Act XVI of  
1976.

4. (1) The West Bengal Advertisement Tax Act, 1976, is hereby repealed.

(2) Notwithstanding such repeal,—

(a) anything done or any action taken (including any order made, proceeding commenced or obligation or liability incurred) under the said Act prior to the publication of this Act in the *Official Gazette*, shall be valid and effective and shall be continued or enforced, as the case may be, as if this Act had not been passed, and

(b) for the period commencing from the 1st day of August, 1990 and ending on the date immediately before the date of publication of this Act in the *Official Gazette*, nothing in this sub-section shall preclude the State Government from collecting any tax recovered by a proprietor, as defined in the said Act, separately as tax under the said Act or render the State Government liable to refund any such tax already levied upon, or collected from, or paid by, such proprietor.