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GOVERNMENT OF WEST BENGAL

LEGISLATIVE DEPARTMENT

West Bengal Act VI of 1987

THE WEST BENGAL TAXATION LAWS (SECOND AMENDMENT) ACT, 1987.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 30th June, 1987.]

[30th June, 1987.]

An Act to amend the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Motor Spirit Sales Tax Act, 1974 and the West Bengal Entertainment-cum-Amusement Tax Act, 1982.

Ben. Act VI
of 1941.
West Ben.
Act IV of
1954.
West Ben.
Act XI of
1974.
West Ben.
Act VI of
1982.

WHEREAS it is expedient to amend the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Motor Spirit Sales Tax Act, 1974 and the West Bengal Entertainment-cum-Amusement Tax Act, 1982 for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Thirty-eighth 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, 1987.

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 and different dates may be appointed for different provisions of this Act.

2. In the Bengal Finance (Sales Tax) Act, 1941,—

Amendment
of Ben. Act
VI of 1941.

(1) in section 5,—

(a) in sub-section (1), in clause (aa), after the words “lottery tickets”, the words “and bicycles and spare parts, accessories and component parts thereof” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987;

(Section 2.)

(b) in sub-section (2), in clause (a), after sub-clause (vd), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987:—

“(ve) sales of bicycles and spare parts, accessories and component parts thereof referred to in Schedule III, where he proves to the satisfaction of the Commissioner that such goods were purchased by him in West Bengal on or after the 1st day of June, 1987 from a registered dealer and furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in the prescribed manner and duly signed by the registered dealer from whom such goods were purchased;”;

(2) in section 7, after sub-section (1a), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987:—

“(1b) The provisions of sub-sections (2) and (3) of section 5A shall apply in respect of a penalty imposed under sub-section (1a).”;

(3) in section 7A, after sub-section (1a), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987:—

“(1b) The provisions of sub-sections (2) and (3) of section 5A shall apply in respect of a penalty imposed under sub-section (1a).”;

(4) in section 22, in sub-section (1), after clause (a), the following clause shall be inserted:—

“(aa) contravenes the provisions of sub-section (4) of section 6B; or”;

(5) in section 26, in sub-section (2), in clause (bb2), for the word, figure, letter and brackets “sub-clause (vd)”, the words, figures, letters and brackets “sub-clauses (vd) and (ve)” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987.

*The West Bengal Taxation Laws (Second Amendment)
Act, 1987.*

VI of 1987.]

(Sections 3-5.)

3. In the West Bengal Sales Tax Act, 1954,—

(1) in section 5, after sub-section (1a), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987:—

“(1b) The provisions of sub-sections (2) and (3) of section 4AAAA shall apply in respect of a penalty imposed under sub-section (1a).”;

(2) in section 16, in sub-section (1), after clause (a), the following clause shall be inserted:—

“(a1) contravenes the provisions of sub-section (4) of section 4AAA.”.

4. In the West Bengal Motor Spirit Sales Tax Act, 1974,—

(1) in section 4A, in sub-section (1), for the words “one *per centum*”, the words “one and a half *per centum*” shall be substituted;

(2) in section 14, in sub-section (1), before clause (a), the following clause shall be inserted:—

“(1a) contravenes the provisions of sub-section (3) of section 4A; or”.

5. In the West Bengal Entertainment-cum-Amusement Tax Act, 1982, in section 4A, in sub-section (1), for the words “five hundred”, the words “seven hundred and fifty” shall be substituted.

Amendment
of West Ben.
Act IV of
1954.

Amendment
of West Ben.
Act XI of
1974.

Amendment
of West Ben.
Act VI of
1982.