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GOVERNMENT OF WEST BENGAL  
LAW DEPARTMENT  
Legislative

**West Bengal Act XII of 1989**

**THE WEST BENGAL STATE TAX ON  
PROFESSIONS, TRADES, CALLINGS AND  
EMPLOYMENTS (AMENDMENT) ACT, 1989.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 2nd June, 1989.]

[2nd June, 1989.]

*An Act to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.*

WHEREAS it is expedient to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, for the purpose and in the manner hereinafter appearing;

It is hereby enacted in the Fortieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

**1.** (1) This Act may be called the West Bengal State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1989.

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

Short title  
and  
commen-  
cement.

**2.** In sub-section (1) of section 26 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, for the words "members of the armed forces of the Union", the words and figures "persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are" shall be substituted and shall be deemed always to have been substituted.

Amendment  
of section 26  
of West Ben.  
Act VI of  
1979.