

**GOVERNMENT OF WEST BENGAL**  
**LAW DEPARTMENT**  
**Legislative**

**West Bengal Act XXI of 1989**

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

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 20th September, 1989.]

[20th September, 1989.]

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

West Ben.  
Act VI of  
1979.

WHEREAS it is expedient to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, for the purposes 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 (Second Amendment) Act, 1989.

Short title  
and commen-  
cement.

(2) It shall be deemed to have come into force on the 14th day of August, 1989.

**2.** In section 15 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (hereinafter referred to as the principal Act),—

Amendment  
of section 15  
of West Ben.  
Act VI of  
1979.

(1) in sub-section (1),—

(a) for the word “employer”, wherever it occurs, the words “employer or enrolled person” shall be substituted;

(b) for the word “business”, the words “business, profession, trade or calling” shall be substituted;

(c) for the word “returns”, the words “returns or such statements as may be prescribed” shall be substituted;

(2) in sub-section (2), for the word “employer”, the words “employer or enrolled person” shall be substituted;

*The West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989.*

[West Ben. Act

(Sections 3, 4.)

Insertion of  
new section  
17A.

3. After section 17 of the principal Act, the following section shall be inserted:—

“Determination of tax payable by enrolled persons. 17A. (1) Where the prescribed authority has, upon information received, reasons to believe that any enrolled person falling under one or the other of the classes mentioned in the second column against serial Nos. 2, 3, 5 and 8 of the Schedule has paid tax for any year at a rate lower than what is payable by such person under this Act, it may, after giving such person a reasonable opportunity of being heard, determine in the prescribed manner the amount of tax payable by him.

(2) The amount of tax determined under sub-section (1), less the sum, if any, already paid in respect of such year, shall be paid by such persons on demand by the prescribed authority in the prescribed manner.”.

Amendment  
of the  
Schedule.

4. In the Schedule to the principal Act,—

(1) for serial No. 2 and the entries relating thereto, the following serial No. and entries shall be substituted and shall be deemed to have been substituted with effect from the first day of April, 1989:—

“2. (a) Legal practitioners including Solicitors and notaries public;  
(b) Medical practitioners including medical Consultants and Dentists;  
(c) Technical and professional Consultants including Architects, Engineers, Chartered Accountants, Actuaries, Management Consultants and Tax Consultants.

Where the annual gross income of the persons mentioned above is—

(i) Rs. 6,000 or less	Nil
(ii) Rs. 6,001 or more, but less than Rs. 9,001	24 per annum
(iii) Rs. 9,001 or more, but less than Rs. 12,001	48 per annum
(iv) Rs. 12,001 or more, but less than Rs. 15,001	84 per annum
(v) Rs. 15,001 or more, but less than Rs. 18,001	144 per annum
(vi) Rs. 18,001 or more, but less than Rs. 24,001	216 per annum

*The West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989.*

**XXI of 1989.]**

*(Section 4.)*

(vii) Rs. 24,001 or more, but less than Rs. 36,001 300 per annum

(viii) Rs. 36,001 or more, but less than Rs. 60,001 360 per annum

(ix) Rs. 60,001 or more, but less than Rs. 96,001 480 per annum

(x) Rs. 96,001 and above 900 per annum.”;

(2) for serial No. 3 and the entries relating thereto, the following serial No. and entries shall be substituted and shall be deemed to have been substituted with effect from the first day of April, 1989:—

“3. Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938).

Where the annual gross income of the persons mentioned above is—

(i) Rs. 6,000 or less Nil

(ii) Rs. 6,001 or more, but less than Rs. 9,001 24 per annum

(iii) Rs. 9,001 or more, but less than Rs. 12,001 48 per annum

(iv) Rs. 12,001 or more, but less than Rs. 15,001 84 per annum

(v) Rs. 15,001 or more, but less than Rs. 18,001 144 per annum

(vi) Rs. 18,001 or more, but less than Rs. 24,001 216 per annum

(vii) Rs. 24,001 or more, but less than Rs. 36,001 300 per annum

(viii) Rs. 36,001 or more, but less than Rs. 60,001 360 per annum

(ix) Rs. 60,001 or more, but less than Rs. 96,001 480 per annum

(x) Rs. 96,001 and above 900 per annum.”;

*The West Bengal State Tax on Professions, Trades, Callings and Employments (Second Amendment) Act, 1989.*

[West Ben. Act XXI of 1989.]

(Section 5.)

(3) after serial No. 3 and the entries relating thereto, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989:—

*Explanation.*—For the purposes of the entries against serial Nos. 2 and 3, “annual gross income”, in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.”;

(4) in the paragraph,—

(a) in clause (b), for the words and figures “serial Nos. 2 to 20”, the words and figures “serial Nos. 4 to 20” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989;

(b) in clause (c), for the words and figures “serial Nos. 2 to 20”, the words and figures “serial Nos. 4 to 20” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989.

Repeal and saving.

5. (1) The West Bengal State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 1989, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

West Ben.  
Ord. VII of  
1989.