

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Act III of 1989

**THE WEST BENGAL TAXATION LAWS
(AMENDMENT) ACT, 1989.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 31st March, 1989.]

[31st March, 1989.]

An Act to amend the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954 and the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

WHEREAS it is expedient to amend the Bengal Finance (Sales Tax) Act, 1941, the West Bengal Sales Tax Act, 1954 and 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 Taxation Laws (Amendment) Act, 1989.

(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,—

(1) in section 5,—

(a) in sub-section (1),—

(i) in clause (bb),—

(A) in sub-clause (i), after the words, figure and letter “in section 6D,” the words “by him” shall be inserted;

(B) in sub-clause (ii), after the words, figure and letter “in section 6D,” the words “by him” shall be inserted;

(ii) after clause (bbb), the following clause shall be inserted:—

“(bbbb) three *per centum* of such part of his taxable turnover as represents sales of bicycles and spare parts, accessories and component parts thereof:”;

Short title and commencement.

Amendment of Ben. Act VI of 1941.

Ben. Act VI of 1941.
West Ben. Act IV of 1954.
West Ben. Act VI of 1979.

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(Section 2.)

- (iii) in clause (e), after the letters and brackets “(bbb),”, the letters and brackets “(bbbb),” shall be inserted;
- (b) in sub-section (2), in clause (a),—
- (i) for sub-clause (vd), the following sub-clause shall be substituted:—
- “(vd) sales of iron and steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956, where such iron and steel were purchased by him in the same form in West Bengal from a registered dealer who, in respect of sale of such goods to him, has not claimed deduction under sub-clause (vi);”;
- (ii) in sub-clause (ve), the words and figures “referred to in Schedule III” shall be omitted;
- (iii) after the proviso below sub-clause (vi), the following proviso shall be added:—
- “Provided further that deduction on account of sales referred to in sub-clause (vd) shall be allowed to the dealer who sells such goods only when he can furnish in the prescribed manner a declaration containing prescribed particulars in the prescribed form after being duly countersigned by the registered dealer from whom such goods were purchased.”;
- (2) after section 10E, the following section shall be inserted:—
- “Deferment of payment of tax. 10F. (1) Notwithstanding anything contained in sub-section (3) of section 10 or sub-section (3) of section 11, the tax payable according to return or returns referred to in sub-section (3) of section 10 by, or assessed and due as referred to in sub-section (3) of section 11 from, such class or classes of registered dealers as may be specified by the State Government under a scheme published in the *Official Gazette* during a period not exceeding seven years commencing from the date of first sale of goods referred to in sub-section (2) shall, subject to such conditions and restrictions as may be specified in such scheme, remain deferred for such period, not exceeding seven years, as may be specified in the scheme.

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(2) Deferment of tax payable by, or due from, a dealer referred to in sub-section (1) shall be in respect of sales of goods manufactured by him in such class or classes of industrial units as may be specified in the scheme referred to in that sub-section:

Provided that no tax payable by, or due from, a dealer shall be deferred after the aggregate of the amounts of such tax exceeds thirty-five crore rupees at any time before the expiry of the period for which such dealer is entitled to deferment of tax under the provisions of the scheme referred to in sub-section (1).

(3) The tax deferred under sub-section (1) shall be paid in the manner specified in the scheme as aforesaid by a registered dealer into a Government Treasury or the Reserve Bank of India after such period, at such intervals, in such instalments and by such date as may be specified in the scheme.

(4) Notwithstanding anything contained in section 10A no interest shall be payable on tax by a registered dealer until the deferred tax becomes payable in the manner specified in the scheme referred to in sub-section (1); where such registered dealer fails to make payment of tax under sub-section (3) in the manner and by the date specified in the scheme under that sub-section, he shall pay a simple interest at the rate of two *per centum* for each English calendar month from the first day of such month next following the date specified in the scheme up to the month preceding the month of full payment of such tax or up to the month preceding the month of commencement of proceeding under sub-section (4) of section 11, whichever is earlier, upon so much of the amount of such tax payable by him according to the scheme as remains unpaid at the end of each such month.

(5) For the contravention of any provisions of this Act or the rules made thereunder or the scheme under this Act, the benefit of deferment of tax under sub-section (1) shall, subject to such conditions and restrictions as may be specified, be discontinued even before the expiry of the period referred to in that sub-section.

Explanation.—For the purposes of this section, “industrial unit” shall mean a new industrial unit which is established by a registered dealer for the first time after the date of coming into force of the scheme referred to in sub-section (1).”

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- (3) in section 14, in sub-section (1), in clause (a), after the words “before him”, the words “and explain” shall be inserted;
- (4) in section 14C, to sub-section (1), the following proviso shall be added:—

“Provided that the provisions of this sub-section shall not apply where the transporter of such goods proves to the satisfaction of the Commissioner or the authority prescribed for the purpose of sub-section (2) that the transport of such goods in such vehicle is in the course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 to such country as the State Government may, by notification in the *Official Gazette*, specify.”;

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- (5) for section 14D, the following section shall be substituted:—

“Measures to prevent evasion of tax on sale in the State. 14D. (1) Where a transporter carries in a goods vehicle such goods as the State Government may, by notification in the *Official Gazette*, specify from any place within West Bengal and such vehicle is bound for any place outside West Bengal, he shall, in addition to a document of title to the goods, carry with him in respect of such goods a sale bill or forwarding note or delivery challan or document of like nature, by whatever name called, and a declaration in the prescribed form, containing such particulars as may be prescribed, duly signed by the consignor of such goods:

Provided that where the transporter of such goods proves to the satisfaction of the Commissioner that the transport of such goods in such vehicle is in the course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 to such country as the State Government may, by notification in the *Official Gazette*, specify, such transporter shall not be required to carry the declaration referred to in this sub-section.

(2) The transporter, while carrying the goods, shall stop the vehicle at the checkpost or at any place when so required by the Commissioner, produce the documents referred to in sub-section (1) and furnish the declaration in the prescribed manner before the Commissioner for countersignature.

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- (3) If the State Government is, at any time, of the opinion that it would be in the public interest so to do, it may, by notification in the *Official Gazette*, exempt, from such date, for such period and subject to such conditions, as may be specified therein, any class or classes of transporters in respect of any class or classes of goods referred to in sub-section (1) from carrying the declaration referred to in that sub-section.”;
- (6) in section 20, after the proviso to sub-section (1), the following proviso shall be added:—
“Provided further that where tax due from a registered dealer under sub-section (3) of section 11 stands deferred under section 10F, an appeal shall, notwithstanding the tax admitted to be due from him remaining unpaid, be entertained.”;
- (7) in section 26, in sub-section (2), for clause (113), the following clause shall be substituted:—
“(113) the form of declaration, the particulars to be contained therein and the manner in which such declaration is to be furnished, under section 14D;”;
- (8) in Schedule II,—
(a) in Serial No. 3, in the entry relating thereto, the words “, air-conditioners, air-coolers and air-conditioning plants,” shall be omitted;
(b) in Serial No. 42, in the entry relating thereto, for the words “fifty rupees”, the words “two hundred rupees” shall be substituted;
- (9) in Schedule III, in column 1,—
(a) item 3 and the entry relating thereto shall be omitted;
(b) after item 4 and the entry relating thereto, the following items and entries shall be added:—
“5. Footwears of all descriptions, when sold at a price not exceeding one hundred rupees per pair.
6. Tea.”;
- (10) in Schedule IV, after Serial No. 2 and the entry relating thereto, the following Serial Nos. and entries shall be added:—
“3. Air-conditioners, air-coolers and air-conditioning plants, and spare parts, accessories and component parts thereof.
4. Sanitary wares and sanitary fittings.”.

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Amendment
of West Ben.
Act IV of
1954.

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

(1) in section 6A,—

(a) for the marginal note, the following marginal note shall be substituted:—

“Security from a person who imports any notified commodity.”;

(b) the words “who is not a dealer registered under this Act” shall be omitted;

(2) in section 7A, to sub-section (1), the following proviso shall be added:—

“Provided that the provisions of this sub-section shall not apply where the transporter of such notified commodity or commodities proves to the satisfaction of the prescribed authority or the officer authorised by the State Government for the purpose of sub-section (2), that the transport of such notified commodity or commodities in such vehicle is in the course of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 to such country as the State Government may, by notification in the *Official Gazette*, specify.”;

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(3) for section 7B, the following section shall be substituted:—

“Measures to prevent evasion of tax on sale in the State. 7B. (1) Where a transporter carries in a goods vehicle such notified commodity or commodities as the State Government may, by notification in the *Official Gazette*, specify from any place within West Bengal and such vehicle is bound for any place outside West Bengal, he shall, in addition to a document of title to the notified commodity or commodities, carry with him, in respect of such notified commodity or commodities, a sale bill or forwarding note or delivery challan or document of like nature, by whatever name called, and a declaration in the prescribed form, containing such particulars as may be prescribed, duly signed by the consignor of such notified commodity or commodities:

Provided that where the transporter of such notified commodity or commodities proves to the satisfaction of the prescribed authority that the transport of such notified commodity or commodities in such vehicle is in the course

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of export within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 to such country as the State Government may, by notification in the *Official Gazette*, specify, such transporter shall not be required to carry the declaration referred to in this sub-section.

(2) The transporter, while carrying the notified commodity or commodities, shall stop the vehicle at the checkpost or at any place when so required by the prescribed authority, produce the documents referred to in sub-section (1) and furnish the declaration in the prescribed manner before the prescribed authority for countersignature.

(3) If the State Government is, at any time, of the opinion that it would be in the public interest so to do, it may, by notification in the *Official Gazette*, exempt, from such date, for such period and subject to such conditions, as may be specified therein, any class or classes of transporters in respect of any class or classes of notified commodities referred to in sub-section (1) from carrying the declaration referred to in that sub-section.”;

(4) after section 8G, the following section shall be inserted:—

“Deferment of
payment of tax.

8H. (1) Notwithstanding anything contained in sub-section (2) of section 8 or sub-section (1) of section 10, the tax payable according to return or returns referred to in sub-section (2) of section 8 by, or assessed and due as referred to in sub-section (1) of section 10 from, such class or classes of registered dealers as may be specified by the State Government under a scheme published in the *Official Gazette* during a period not exceeding seven years commencing from the date of first sale of notified commodity referred to in sub-section (2) shall, subject to such conditions and restrictions as may be specified in such scheme, remain deferred for such period not exceeding seven years as may be specified in the scheme.

(2) Deferment of tax payable by, or due from, a dealer referred to in sub-section (1) shall be in respect of sales of notified commodity manufactured by him in such class or classes of industrial units as may be specified in the scheme referred to in that sub-section:

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Provided that no tax payable by, or due from, a dealer shall be deferred after the aggregate of the amounts of such tax exceeds thirty-five crore rupees at any time before the expiry of the period for which such dealer is entitled to deferment of tax under the provisions of the scheme referred to in sub-section (1).

(3) The tax deferred under sub-section (1) shall be paid in the manner specified in the scheme as aforesaid by a registered dealer into a Government Treasury or the Reserve Bank of India after such period, at such intervals, in such instalments and by such date as may be specified in the scheme.

(4) Notwithstanding anything contained in section 8A, no interest shall be payable on tax by a registered dealer until the deferred tax becomes payable in the manner specified in the scheme referred to in sub-section (1); where such registered dealer fails to make payment of tax under sub-section (3) in the manner and by the date specified in the scheme under that sub-section, he shall pay a simple interest at the rate of two *per centum* for each English calendar month from the first day of such month next following the date specified in the scheme up to the month preceding the month of full payment of such tax or up to the month preceding the month of commencement of proceeding under sub-section (2) of section 10, whichever is earlier, upon so much of the amount of such tax payable by him according to the scheme as remains unpaid at the end of each such month.

(5) For the contravention of any provision of this Act or the rules made thereunder or the scheme under this Act, the benefit of deferment of tax under sub-section (1) shall, subject to such conditions and restrictions as may be specified, be discontinued even before the expiry of the period referred to in that sub-section.

Explanation.—For the purposes of this section, “industrial unit” shall mean a new industrial unit which is established by a dealer for the first time after the date of coming into force of the scheme referred to in sub-section (1).”;

(5) in section 12, after the proviso to sub-section (1), the following proviso shall be added:—

“Provided further that where tax due from a registered dealer under sub-section (1) of section 10 stands deferred under section 8H, and appeal shall, notwithstanding the tax admitted to be due from him remaining unpaid, be entertained.”;

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- (6) in section 21, in sub-section (2), for clause (bb3), the following clause shall be substituted:—
“(bb3) the form of declaration, the particulars to be contained therein and the manner in which such declaration is to be furnished, under section 7B;”;
- (7) in section 23A,—
(a) in sub-section (1), after the words “for sale”, the words “by him” shall be inserted;
(b) in sub-section (2),—
(i) in clause (i), after the words “for sale”, the words “by him” shall be inserted;
(ii) in clause (ii), after the words “for sale”, the words “by him” shall be inserted.

4. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979,—

- (1) in section 3, in the proviso to sub-section (2), for the figures “19”, the figures “21” shall be substituted;
(2) for the Schedule, the following Schedule shall be substituted:—

Amendment
of West Ben.
Act VI of
1979.

‘THE SCHEDULE

(See section 3.)

**Schedule of rates of tax on professions, trades,
callings and employments.**

Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
1.	Salary and wage earners. Such persons whose monthly salaries or wages are—	
	(i) Rs. 500 or less	Nil.
	(ii) Rs. 501 or more, but less than Rs. 751	2 per month.
	(iii) Rs. 751 or more, but less than Rs. 1001	4 per month.
	(iv) Rs. 1001 or more, but less than Rs. 1251	7 per month.
	(v) Rs. 1251 or more, but less than Rs. 1501	12 per month.
	(vi) Rs. 1501 or more, but less than Rs. 2001	18 per month.
	(vii) Rs. 2001 or more, but less than Rs. 3001	25 per month.
	(viii) Rs. 3001 or more, but less than Rs. 5001	30 per month.
	(ix) Rs. 5001 or more, but less than Rs. 8001	40 per month.
	(x) Rs. 8001 and above.	75 per month.

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**Schedule of rates of tax on professions, trades,
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Sērial No.	Class of persons	Rate of tax
1	2	3
		Rs.
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 standing in the profession of any of the persons mentioned above is—	
	(i) 3 years or less	Nil.
	(ii) above 3 years, but less than 5 years	100 per annum.
	(iii) 5 years or more, but less than 10 years	400 per annum.
	(iv) 10 years or more, but less than 15 years	600 per annum.
	(v) 15 years and above	900 per annum.
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 standing in the profession of any such person is—	
	(i) 3 years or less	Nil.
	(ii) above 3 years, but less than 5 years	250 per annum.
	(iii) 5 years or more, but less than 10 years	350 per annum.
	(iv) 10 years or more, but less than 15 years	450 per annum.
	(v) 15 years and above	600 per annum.
4.	(a) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	900 per annum.
	(b) (i) Members of Stock Exchanges recognised under the Securities Contract (Regulation) Act, 1956 (42 of 1956)	900 per annum.
	(ii) Remisiers recognised by a Stock Exchange	400 per annum.

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**Schedule of rates of tax on professions, trades,
callings and employments.**

Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
5.	(a) Estate agents or promoters or brokers or commission agents or <i>del credere</i> agents or mercantile agents	900 per annum.
	(b) Contractors of all descriptions engaged in any work:—	
	Such contractor whose gross business in a year is—	
	(i) less than Rs. 1,00,000	Nil.
	(ii) Rs. 1,00,000 or more but less than Rs. 5,00,000	300 per annum.
	(iii) Rs. 5,00,000 or more but less than Rs. 10,00,000	750 per annum.
	(iv) Rs. 10,00,000 or more	900 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “gross business” shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.	
6.	Director (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956)	900 per annum.
7.	(a) Book makers and trainers licensed by the Royal Calcutta Turf Club or any other turf club in the State	900 per annum.
	(b) Jockeys licensed by any turf club in the State	150 per annum.
8.	(a) Dealers liable to pay tax under the Bengal Finance (Sales Tax) Act, 1941 (Ben. Act VI of 1941) or the West Bengal Sales Tax Act, 1954 (West Ben. Act IV of 1954) or the Central Sales Tax Act, 1956 (74 of 1956);	

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**Schedule of rates of tax on professions, trades,
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Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
	Such dealers whose annual gross turnover of all sales is—	
	(i) less than Rs. 2,00,000	150 per annum.
	(ii) Rs. 2,00,000 or more but not exceeding Rs. 7.5 lakhs	300 per annum.
	(iii) above Rs. 7.5 lakhs but not exceeding Rs. 25 lakhs	600 per annum.
	(iv) above Rs. 25 lakhs	900 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “annual gross turnover” shall mean the turnover of sales made during the immediately preceding year;	
	(b) Occupiers of jute mills and shippers as defined in the Bengal Raw Jute Taxation Act, 1941 (Ben. Act XI of 1941)	900 per annum.
	(c) Occupiers, owners, lessees or licencees, as the case may be, of rice mills	900 per annum.
9.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealers covered by entry 8—	
	Such occupiers of factories—	
	(i) where not more than fifteen workers are working	300 per annum.
	(ii) where more than fifteen workers are working	750 per annum.
	<i>Explanation.</i> —For the purpose of this entry and entry 10, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such months.	

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**Schedule of rates of tax on professions, trades,
callings and employments.**

Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
10.	Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 8— Such employers or shop-keepers—	
	(i) where there are no employees	50 per annum.
	(ii) where there are less than five employees	100 per annum.
	(iii) where there are five or more employees but less than eleven employees	250 per annum.
	(iv) where there are eleven or more employees but less than twenty employees	350 per annum.
	(v) where there are twenty or more employees	400 per annum.
11.	Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas	900 per annum.
12.	(a) Owners or occupiers of distilleries, breweries and bottling plants	900 per annum.
	(b) Licensed foreign liquor vendors and employers of residential hotels of 3-star category and above	900 per annum.
	(c) Licensed country liquor vendors and employers of residential hotels below 3-star category	500 per annum.
	(d) Licensed ganja, opium, pachwai, toddy or bhang vendors	250 per annum.

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**Schedule of rates of tax on professions, trades,
callings and employments.**

Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
	(e) Owners, lessees or licencees, as the case may be, of—	
	(i) Nursing Homes, Pathological Laboratories, Video Parlours and Video Rental Libraries	900 per annum.
	(ii) Cinema Houses and Theatres	500 per annum.
	(f) Owners, licencees or lessees, as the case may be, of premises let out for social function	900 per annum.
	(g) Owners or occupiers of Cold Storages	900 per annum.
13.	<p> Holders of permits for transport vehicles, granted under the Motor Vehicles Act, 1939 (4 of 1939), which are issued or adapted to be used for hire or reward.</p> <p> Where any such person holds permit or permits for any taxis including auto-rickshaw, three-wheeler goods vehicles, trucks or buses—</p> <p style="padding-left: 2em;">(i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle</p> <p style="padding-left: 2em;">(ii) in respect of each truck or bus</p>	<p>50 per annum.</p> <p>100 per annum.</p> <p>Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.</p>
14.	Licensed money lenders under the Bengal Money Lenders Act, 1940 (Ben. Act X of 1940)	900 per annum.
15.	(a) Individuals or institutions conducting Chit Funds and Lotteries	900 per annum.
	(b) Authorised Stockists of Lottery tickets	900 per annum.

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**Schedule of rates of tax on professions, trades,
callings and employments.**

Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
16.	Co-operative Societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any professions, trades or callings—	
	(a) State level societies	900 per annum.
	(b) District level societies	450 per annum.
17.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)	900 per annum.
18.	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any professions, trades or callings	900 per annum.
19.	Partnership firms when engaged in any professions, trades or callings— Such firms whose gross annual turnover is—	
	(i) Rs. 25 lakhs or less	400 per annum.
	(ii) Above Rs. 25 lakhs	600 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “annual turnover” shall include the aggregate of the amounts or parts thereof receivable by way remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms.	
20.	Owners, licencees or lessees, as the case may be, of Tutorial Homes and Training Institutes of any descriptions when engaged in any professions, trades or callings	500 per annum.
	<i>Explanation.</i> —For the purposes of this entry, “Training Institutes” engaged in any cultural, social or welfare activities shall be excluded.	

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**Schedule of rates of tax on professions, trades,
callings and employments.**

Serial No.	Class of persons	Rate of tax
1	2	3
		Rs.
21.	Persons, other than those mentioned in any preceding entries, who are engaged in any professions, trades, callings or employments, and in respect of whom a notification is issued under section 3 of this Act.	Rate of tax shall be as may be fixed by notification, not exceeding Rs. 900 per annum.

Notwithstanding anything contained in this Schedule,—

- (a) where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall, subject to the provision of clause (b), be applicable in his case;
- (b) where a person is covered by more than one entry in column 2 against serial Nos. 2 to 20 in this Schedule but is not liable to pay income-tax under the Income-tax Act, 1961 (63 of 1961), he shall pay tax at the highest rate as specified in column 3 against any of those entries, but not at a rate exceeding Rs. 250 per annum;
- (c) where a person is covered by one entry against any of the serial Nos. 2 to 20 in this Schedule but is not liable to pay Income-tax Act, 1961 (63 of 1961), he shall pay tax at the rate specified in column 3 thereof or at the rate of Rs. 250 per annum, whichever is less.