

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative

West Bengal Act I of 2001¹

**THE WEST BENGAL TAXATION LAWS
 (AMENDMENT) ACT, 2001.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,
Extraordinary, of the 5th March, 2001.]

*An Act to amend the West Bengal Sales Tax Act, 1994 and the West
 Bengal Building Tax Act, 1996.*

West Ben.
 Act XLIX of
 1994.
 West Ben.
 Act XIX of
 1996.

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-second 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, 2001.

Short title
 and
 commence-
 ment.

(2) It shall come into force at once.

2. In the West Bengal Sales Tax Act, 1994, in section 46A,—

(a) in sub-section (3), for the words, figures and letters “on or before the 31st day of January, 2001,” the words, figures and letters “on or before the 31st day of March, 2001,” shall be substituted, and shall be deemed to have been substituted, with effect from the 31st day of January, 2001;

Amendment
 of section
 46A of West
 Ben. Act
 XLIX of
 1994.

(b) for sub-section (4), the following sub-section shall be substituted, and shall be deemed to have been substituted, with effect from the 31st day of January, 2001:—

¹For proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of that Assembly held on the 23rd February, 2001.

(Section 3.)

- “(4) (a) Where a dealer brings to the notice of the Commissioner by making an application to him within six months from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1) in respect of any year that due to his error in fact or in law, an amount of tax or interest has been paid by him in excess of what was payable in respect of any return period falling within such year; and
- (b) where a dealer has furnished a declaration as referred to in sub-section (3) on or before the 31st day of January, 2001, he may, if necessary, furnish such declaration again on or before the 31st day of March, 2001 and if such dealer finds that on the basis of declaration furnished by him on or before the 31st day of March, 2001, an amount of tax or interest has been paid by him in excess of what was payable by him in respect of any return period relating to any year falling within the eligible period, and bring it to the notice of the Commissioner by making an application to him on or before the 30th day of September, 2001,

the Commissioner may, if he is *prima facie* satisfied about such error in fact or in law as stated in clause (a) or about such fact as stated in clause (b), within one year from the date of receipt of such application, reopen such assessment, by an order in writing, for making a fresh assessment of tax for such year under sub-section (1) of section 45:

Provided that the fresh assessment of tax under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing of the order in writing for reopening of the assessment deemed to have been made in accordance with the provisions of sub-section (1) of this section in respect of such year.”.

3. In the West Bengal Building Tax Act, 1996, in section 17, for the words “or within four years from the date of commencement of this Act,” the words “or within five years from the date of commencement of this Act,” shall be substituted, and shall be deemed to have been substituted, with effect from the 22nd day of January, 1997.

Amendment
of section 17
of West Ben.
Act XIX of
1996.

I of 2001.]

**Statement of Objects and Reasons on the West Bengal Taxation
Laws (Amendment) Bill, 2001 (Bill No. 15 of 2001).**

STATEMENT OF OBJECTS AND REASONS.

The Bill seeks to amend the following principal Acts:—

- (i) The West Bengal Sales Tax Act, 1994.

The provision seeks to extend the time within which a dealer is required to file revised return, if necessary, in respect of any period for which assessment has been deemed to have been completed in accordance with the provisions of the Act and also to make consequential changes incidental thereto.

- (ii) The West Bengal Building Tax Act, 1996.

The provision seeks to allow exemption from payment of tax under the Act to owners of building or part thereof who could not register the instrument of transfer because of certain legal hassels for a period of five years in lieu of the existing four years from the commencement of the Act.

KOLKATA,
The 14th February, 2001.

ASIM KUMAR DASGUPTA,
Member-in-charge.