

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative

West Bengal Act II of 2000

**THE WEST BENGAL SALES TAX (SECOND
AMENDMENT) ACT, 2000.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 31st March, 2000.]

[31st March, 2000.]

An Act to amend the West Bengal Sales Tax Act, 1994.

West Ben.
Act XLIX of
1994.

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

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

1. (1) This Act may be called the West Bengal Sales Tax (Second Amendment) Act, 2000.

Short title
and
commencement.

(2) Save as otherwise provided, it shall be deemed to have come into force on the 1st day of January, 2000.

2. In section 16 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the principal Act), after the second proviso, the following proviso shall be inserted:—

Amendment
of section 16
of West Ben.
Act XLIX of
1994.

“Provided also that there shall not be any levy of surcharge on the tax payable by a dealer on that part of his taxable turnover of sales as represents sales of such goods or such class of goods as the State Government may from time to time specify by notification.”.

3. In section 17 of the principal Act, in sub-section (2), in clause (h), for the words “eight *per centum*”, the words “four *per centum*” shall be substituted.

Amendment
of section
17.

(Sections 4-6.)

Omission of section 17E.

4. Section 17E of the principal Act shall be omitted.

Amendment of section 21.

5. In section 21 of the principal Act, in sub-section (1), for the words and figures “under section 15, shall be levied at the rate of eight *per centum*”, the words and figures “under section 15, shall be levied at the rate of four *per centum*” shall be substituted.

Amendment of Schedule I.

6. In Schedule I of the principal Act,—

(1) against serial No. 2 in column (1), the following entries shall be inserted in column (2) and column (3) respectively:—

“Agricultural implements. Except implements operated by power and spare parts, accessories and components thereof.”;

(2) for the entries in column (2) against serial No. 4 in column (1), the following entry shall be substituted:—

“Bread, except pizza-bread, bun or bread containing any type of fruit or vegetable.”;

(3) against serial No. 12 in column (1), the following entry shall be inserted in column (2):—

“Feed for cattle or pig excluding feed additives like nutrients, medicines or supplements for cattle or pig.”;

(4) against serial No. 13 in column (1), the following entry shall be inserted in column (2):—

“Poultry feed excluding feed additives like nutrients, medicines or supplements.”;

(5) against serial No. 15 in column (1), the following entry shall be inserted in column (2):—

“Cotton yarn in hank.”;

(6) against serial No. 20 in column (1), the following entry shall be inserted in column (2):—

“Charcoal, that is to say, charred wood used for fuel.”;

(7) against serial No. 45 in column (1), the following entry shall be inserted in column (2):—

“Hosiery goods made exclusively of cotton.”;

(8) for the entry in column (2) against serial No. 55 in column (1), the following entry shall be substituted:—

“Milk other than powdered or condensed milk.”;

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(Section 6.)

(9) for the entry in column (2) against serial No. 71 in column (1), the following entry shall be substituted:—
“Salt.”;

(10) against serial No. 74 in column (1), the following entry shall be inserted in column (2):—
“Sweetmeat, other than cake, pastry and biscuit, but including curd.”;

(11) against serial No. 76 in column (1), the following entry shall be inserted in column (2):—
“Salted cooked food made wholly or principally of flour, *atta*, *suji*, or *bason*, locally known as *nonta khabar*, that is to say, *singara*, *nimki*, *kachuri*, *khasta kachuri*, *luchi*, *radhaballavi*, and *dalpuri*.”;

(12) against serial No. 77 in column (1), the following entries shall be inserted in column (2):—
“Solar thermal device, solar photovoltaic device and combination of solar thermal device and photovoltaic device.”;

(13) against serial No. 86 in column (1),—
(a) for the entry in column (2), the following entry shall be substituted:—
“Vegetable, green or dried, commonly known as *sabji*, *tarkari* or *sak*, other than dry chilli.”; and
(b) the following entry shall be inserted in column (3):—
“Except when sold in sealed container.”;

(14) after serial No. 94 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted with effect from the 1st day of February, 2000:—
“95. Life saving drugs, that is to say,—
(i) Acyclovir;
(ii) Adrenaline;
(iii) Actinamycin-D;
(iv) Amantadine;
(v) Anti-Nitroglycerine;
(vi) Amiadarone;
(vii) Buselphan;

(Section 6.)

- (viii) Cyclo-Phosphamide;
- (ix) Chlorambucil;
- (x) Cisplatinum;
- (xi) Dexamethasone;
- (xii) Digoxin;
- (xiii) Dxorubicin Hydrochloride;
- (xiv) Desferrioxamine;
- (xv) Dobutamine;
- (xvi) Frusemide;
- (xvii) Hydraxyunca;
- (xviii) Hydro-cortisone;
- (xix) Human Globulin;
- (xx) Interferonse;
- (xxi) Isosorbide Denite;
- (xxii) L-asparaginase;
- (xxiii) Lingocaine;
- (xxiv) Mercaptopurine;
- (xxv) Methotrexate;
- (xxvi) Mitomycine;
- (xxvii) Metaprolol;
- (xxviii) Morphine;
- (xxix) Nifedipine;
- (xxx) Nitrogen Mustard;
- (xxxi) Pethidine;
- (xxxii) Pentazocine;
- (xxxiii) Pro-carbazin;
- (xxxiv) Promethazine;
- (xxxv) Steptokinase;
- (xxxvi) Thiotepa;
- (xxxvii) Theophylline;
- (xxxviii) Verapamil;
- (xxxix) Vinblastin Sulphate;
- (xli) Vincristin Sulphate;
- (xli) Zidovudine.”.

(Section 7.)

7. In Schedule IV of the principal Act, in Part A,—

Amendment
of Schedule
IV.

- (1) after serial No. 24 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted with effect from the 1st day of February, 2000:—

“24A. Bulk drugs.”;
- (2) for the entries in column (2) against serial No. 86 in column (1), the following entries shall be substituted:—

“Cotton yarn (excluding cotton yarn in hank) and all non-cotton yarns except those specified elsewhere in this Schedule or in any other Schedule.”;
- (3) for the entry in column (2) against serial No. 170 in column (1), the following entry shall be substituted:—

“Hosiery goods of all varieties and descriptions except hosiery goods made exclusively of cotton.”;
- (4) the entries in column (2) against serial No. 178 in column (1) shall be omitted;
- (5) for the entry in column (2) against serial No. 201 in column (1), the following entry shall be substituted:—

“Feed additives like nutrients, medicines or supplements for cattle or pig.”;
- (6) for the entry in column (2) against serial No. 202 in column (1), the following entry shall be substituted:—

“Poultry feed additives like nutrients, medicines or supplements.”;
- (7) the entry in column (2) against serial No. 206 in column (1) shall be omitted;
- (8) the entries in column (2) against serial No. 207 in column (1) shall be omitted;
- (9) for the entries in column (2) against serial No. 208 in column (1), the following entries shall be substituted:—

“Country liquor and narcotics.”;
- (10) the entry in column (2) against serial No. 209 in column (1) shall be omitted;
- (11) the entry in column (2) against serial No. 211 in column (1) shall be omitted;
- (12) the entry in column (2) against serial No. 214 in column (1) shall be omitted;

(Sections 8, 9.)

- (13) the entry in column (2) against serial No. 215 in column (1) shall be omitted;
- (14) the entry in column (2) against serial No. 216 in column (1) shall be omitted;
- (15) the entries in column (2) against serial No. 217 in column (1) shall be omitted;
- (16) the entries in column (2) against serial No. 218 in column (1) shall be omitted;
- (17) after serial No. 219 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted with effect from the 1st day of February, 2000:—

“219A. Waste paper.”.

Amendment
of Schedule
VIIIA.

8. In Schedule VIIIA of the principal Act, for the entries in sub-column (a) and sub-column (b) of column (3) against serial No. 4 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively:—

“Two Ten”.

Repeal and
saving.

9. (1) The West Bengal Sales Tax (Amendment) Ordinance, 2000, is hereby repealed.

West Ben.
Ord. I of
2000.

(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.