

## GOVERNMENT OF WEST BENGAL

### LAW DEPARTMENT

#### Legislative

## West Bengal Ordinance No. I of 2000

### THE WEST BENGAL SALES TAX (AMENDMENT) ORDINANCE, 2000.

[Published in the *Calcutta Gazette, Extraordinary*, Part IIIA,  
of the 24th January, 2000.]

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;

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

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

Short title  
and  
commenc-  
ement.

(2) Save as otherwise provided, it shall come into force, and 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.

Amendment  
of section  
21.

Amendment  
of Schedule  
I.

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

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.

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.”;

**I of 2000.]**

*(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;  
(viii) Cyclo Phosphamide;

*(Section 6.)*

- (ix) Chlorambucil;
- (x) Cisplatinum;
- (xi) Dexamethasone;
- (xii) Digoxin;
- (xiii) Dexorubicin 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) Thiotepea;
- (xxxvii) Theophylline;
- (xxxviii) Verapamil;
- (xxxix) Vinblastin Sulphate;
- (xl) Vincristin sulphate;
- (xli) Zidovudine.”.

(Section 7.)

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

(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;

Amendment  
of Schedule  
IV.

(Section 8.)

- (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 shall be omitted;
- (16) the entries in column (2) against serial No. 218 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”.

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