

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Act VII of 1959

THE WEST BENGAL TAX LAWS (AMENDMENT) ACT, 1959.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the Calcutta Gazette, Extraordinary, of the 24th April, 1959.]

[24th April, 1959.]

An Act to amend certain tax laws in force in West Bengal.

WHEREAS it is expedient to amend certain tax laws in force in West Bengal for the purpose and in the manner hereinafter appearing;

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

1. This Act may be called the West Bengal Tax Laws Short title. (Amendment) Act, 1959.

Ben. Act V of 1941. Ben. Act VI of 1941. Ben. Act XI of 1941. West Ben. Act IV of 1954. West Ben. Act XXVI of 1955.	2. After section 7 of the Bengal Motor Spirit Sales Taxation Act, 1941, section 11 of the Bengal Finance (Sales Tax) Act, 1941, section 3 of the Bengal Raw Jute Taxation Act, 1941, section 10 of the West Bengal Sales Tax Act, 1954 and section 10 of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955, the following provisions numbered as section 7A, section 11A, section 9A, section 10A and section 10A respectively, shall be inserted and shall be deemed always to have been inserted, namely:—	Insertion of new section 7A in Ben. Act V of 1941, section 11A in Ben. Act VI of 1941, section 9A in Ben. Act XI of 1941, section 10A in West Ben. Act IV of 1954 and section 10A in West Ben. Act XXVI of 1955.
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“Action taken and proceedings commenced or continued in the trade name of a business. Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,—

(1) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

2 *The West Bengal Tax Laws (Amendment) Act, 1959.*

[West Ben. Act VII of 1959.]

(Section 2.)

- (2) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

WBGP-59/60-2121A-5M