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GOVERNMENT OF WEST BENGAL

Law Department

Legislative

West Bengal Act XI of 1958

THE WEST BENGAL TAXES ON ENTRY OF GOODS IN  
LOCAL AREAS (AMENDMENT) ACT, 1958.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,  
*Extraordinary*, of the 25th August, 1958.]

[25th August, 1958.]

*An Act to amend the West Bengal Taxes on Entry of Goods  
in Local Areas Act, 1955.*

West Ben.  
Act XXVI  
of 1955.

WHEREAS it is expedient to amend the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955, for the purposes and in the manner hereinafter appearing;

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

1. This Act may be called the West Bengal Taxes on Entry of Goods in Local Areas (Amendment) Act, 1958. Short title.

2. In sub-section (1) of section 18 of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955, for the first paragraph, the following paragraph shall be substituted, namely:— Amend-  
ment of  
section 18  
of West  
Ben. Act  
XXVI of  
1955.

“(1) The prescribed authority shall, in the prescribed manner, refund to a dealer applying in this behalf any amount of tax or penalty,—

(i) paid in respect of the entry of any tea-waste, if it is proved to the satisfaction of the prescribed authority in the prescribed manner that the tea-waste has been used in manufacturing caffeine by the dealer or by any other person who is a manufacturer of caffeine and to whom the dealer has sold the tea-waste, or

(ii) paid in respect of the entry of any taxable goods by the dealer, in excess of the amount due from him under this Act,

either by cash payment or, at the option of the dealer, by deduction of such amount from any tax payable under this Act by him in future:”

\*Price—Indian, 12 nP.; English, 3d.