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## GOVERNMENT OF WEST BENGAL

### LAW DEPARTMENT

#### Legislative

## West Bengal Act XXII of 2001<sup>1</sup>

### THE WEST BENGAL SALES TAX (AMENDMENT) ACT, 2001.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 1st January, 2002.]

*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-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 Sales Tax (Amendment) Act, 2001.

Short title  
and  
commence-  
ment.

(2) Save as otherwise provided, it shall come into <sup>2</sup>force on such date, or shall be deemed to have come into force on such date, not earlier than the first day of May, 1995, as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

2. In the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the principal Act), to sub-section (1) of section 13, the following *Explanation* shall be added and it shall be deemed to have been added, on the 15th day of July, 1996:—

Amendment  
of section 13  
of West Ben.  
Act XLIX of  
1994.

<sup>1</sup>For proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of that Assembly held on the 11th December, 2001.

<sup>2</sup>Section 4 of the said Act came into force w.e.f. 1.8.2001. Section 1 and the remaining provisions of the said Act other than the provisions in respect of which the said Act provides otherwise, shall come into force w.e.f. 1.2.2002, vide the Finance (Taxation) Department notification No. 326-FT., dt. 31.1.2002.

(Sections 3-5.)

*‘Explanation.*—For the purposes of this sub-section, the expression “a registered dealer, to whom a declaration” includes a registered dealer to whom in accordance with the provisions contained in the second proviso to sub-section (2) of section 17 and the rules made thereunder, no such declaration is required to be furnished by the purchasing dealer in respect of sales as referred to in sub-clause (i) of clause (b) of sub-section (2) of that section, of goods purchased by him.’.

Amendment  
of section  
17.

3. In section 17 of the principal Act,—

- (1) in sub-section (1), in the first proviso to clause (gg), for the words “for resale by him in West Bengal”, the words “for resale” shall be substituted, and shall be deemed to have been substituted, on the 1st day of August, 2001;
- (2) in sub-section (2A), for the words “for resale by him in West Bengal”, the words “for resale” shall be substituted, and shall be deemed to have been substituted, on the 1st day of August, 2001.

Substitution  
of new  
section for  
section 71A.

4. For section 71A of the principal Act, the following section shall be substituted:—

“Penalty for contravention of the provision of the first proviso to sub-section (2), or sub-section (4), of section 70.

71A. Where a person referred to in the first proviso to sub-section (2) of section 70, or a transporter as referred to in sub-section (4) of that section, at his option, takes custody of the goods seized under the said section, and thereafter contravenes the provision of the first proviso to sub-section (2), or sub-section (4), as the case may be, of section 70 by giving delivery of such seized goods, wholly or partly, to the consignee or owner of the seized goods, or to any other person, without obtaining prior permission, in writing, of the authority referred to in sub-section (1) of that section, the said authority shall, after giving such person or transporter, as the case may be, a reasonable opportunity of being heard, impose upon him in the prescribed manner a penalty not exceeding twenty-five *per centum* of the market value of such seized goods in West Bengal.”.

Amendment  
of Schedule I.

5. In Schedule I of the principal Act,—

- (a) for the entries in column (2) against serial No. 12 in column (1), the following entries shall be substituted:—
  - “(a) (i) Balanced feed for cattle or pig,
  - (ii) Feed additives like nutrients, medicines or supplements for cattle or pig,

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*(Section 6.)*

when sold during the period from 1.5.95 to 31.3.99;

(b) Feed for cattle or pig excluding feed additives like nutrients, medicines or supplements for cattle or pig, when sold on or after 1.4.1999.”;

(b) for the entries in column (2) against serial No. 13 in column (1), the following entries shall be substituted:—

“(a) (i) Balanced poultry feed,

(ii) Poultry feed additives like nutrients, medicines or supplements,

when sold during the period from 1.5.95 to 31.3.99;

(b) Poultry feed excluding poultry feed additives like nutrients, medicines or supplements, when sold on or after 1.4.1999.”;

(c) after serial No. 14A in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted, and shall be deemed to have been inserted, on the 19th day of September, 2001:—

“15. Cotton yarn in hank.”.

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

Amendment  
of Schedule  
IV.

(a) serial No. 86 in column (1) and the entries relating thereto in column (2) shall be omitted, and shall be deemed to have been omitted, on the 1st day of December, 2001;

(b) in serial No. 86A in column (1), for the entries relating thereto in column (2), the following entry in column (2) shall be substituted, and shall be deemed to have been substituted, on the 19th day of September, 2001:—

“Cotton hosiery yarn.”;

(c) serial No. 86A in column (1) and the entries relating thereto in column (2) shall be omitted, and shall be deemed to have been omitted, on the 1st day of December, 2001;

(d) serial No. 170 in column (1) and the entry relating thereto in column (2) shall be omitted, and shall be deemed to have been omitted, on the 1st day of December, 2001.

*(Section 7.)*

Amendment  
of Schedule  
VIII A.

7. In Schedule VIII A, after serial No. 20 in column (1) and the entries relating thereto in column (2), in sub-column (a) and sub-column (b) of column (3), and in column (4), the following serial Nos. and the entries relating thereto in column (2), in sub-column (a) and sub-column (b) of column (3), and in column (4) shall be added, and shall be deemed to have been added, on the 1st day of December, 2001:—

“21. Hosiery goods of all varieties and descriptions.	Three Four One
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22. Cotton Yarn (excluding cotton yarn in hank) and all non-cotton yarns except those specified elsewhere in this Schedule or in any other Schedule.	Two Four Two.”.
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**Statement of Objects and Reasons on the West Bengal  
Sales Tax (Amendment) Bill, 2001 (Bill No. 39 of 2001).**

**STATEMENT OF OBJECTS AND REASONS.**

In course of implementation of the provisions of the West Bengal Sales tax Act, 1994 (West Ben. Act XLIX of 1994), it has been felt by the State Government that it would be expedient—

- (a) to make clarificatory amendment in sub-section (1) of section 13 in the matter of levy of purchase tax on purchases from a registered dealer under specified circumstances;
- (b) to amend the first proviso to clause (gg) of sub-section (1) of section 17 and sub-section (2A) of that section consequential to the amendment made in sub-section (2) of that section by the West Bengal Finance Act, 2001 (West Ben. Act XVI of 2001);
- (c) to make amendment in section 71A consequential to amendment made by way of addition of a proviso to sub-section (2) of section 70 by the West Bengal Finance Act, 2001;
- (d) to transfer certain items of goods from Schedule IV to Schedule I (Goods on sale of which no tax is payable) and also to make certain clarificatory amendments in Schedule I;

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(e) to include certain items in Schedule VIIIA and to make consequential changes in this regard in Schedule IV.

2. The Bill has been framed with the above objects in view.

KOLKATA,  
*The 10th December, 2001.*

ASIM KUMAR DASGUPTA,  
*Member-in-charge.*

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