

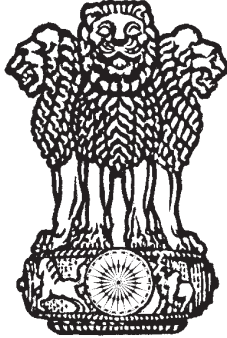


## **The West Bengal Finance Act, 2022**

Act No. 3 of 2022

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**The**



**Kolkata** **Gazette**

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THURSDAY, MARCH 31, 2022

[SAKA 1944

PART III—Acts of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL**

**LAW DEPARTMENT**

**Legislative**

NOTIFICATION

No. 316-L.—31st March, 2022.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

**West Bengal Act III of 2022**

**THE WEST BENGAL FINANCE ACT, 2022.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,  
*Extraordinary*, of the 31st March, 2022.]

*An Act to amend the Bengal Agricultural Income-tax Act, 1944, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and the West Bengal Value Added Tax Act, 2003.*

WHEREAS it is expedient to amend the Bengal Agricultural Income-tax Act, 1944, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and the West Bengal Value Added Tax Act, 2003 for the purposes and in the manner hereinafter appearing;

Ben. Act IV of 1944.  
West Ben. Act VI of 1979.  
West Ben. Act XXXVII of 2003.

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

1. (1) This Act may be called the West Bengal Finance Act, 2022.

*The West Bengal Finance Act, 2022.**(Sections 2 – 4.)*

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions of this Act shall come into force on such date, with prospective or retrospective effect as required, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of  
Ben. Act IV of  
1944.

**2.** In the Bengal Agricultural Income-tax Act, 1944, in clause (d) of sub-section (2) of section 3, for the words, figures and letters “previous years ending on any day from the 31st day of March, 2019 to the 31st day of March, 2022”, the words, figures and letters “previous years ending on any day from the 31st day of March, 2019 to the 31st day of March, 2023” shall be substituted.

Amendment of  
West Ben. Act VI  
of 1979.

**3.** In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in sub-section (4a) of section 7,—

- (a) for the words “after the expiry of two years”, the words “after the expiry of two years or such further period as may be extended by the Government by notification in the *Official Gazette*” shall be substituted;
- (b) after the third proviso, the following proviso shall be inserted:—  

“Provided also that the assessment in respect of the year or a part of the year ending on or before the 31st day of March, 2020, shall, notwithstanding the provisions contained in this sub-section, be made on or before the 31st day of May, 2022:;
- (c) in the fifth proviso, for the words “Provided further”, the words “Provided also” shall be substituted.

Amendment of  
West Ben. Act  
XXXVII of 2003.

**4.** In the West Bengal Value Added Tax Act, 2003, in section 87A, for the words, figures and letters “the 31st day of March, 2020”, the words, figures and letters “the 31st day of March, 2022” shall be substituted.

By order of the Governor,

PARTHA SARATHI SEN,  
*Secy. to the Govt. of West Bengal,*  
*Law Department.*