



*Extraordinary*  
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THURSDAY, JULY 25, 2013

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

**GOVERNMENT OF WEST BENGAL**

**LAW DEPARTMENT**

**Legislative**

**NOTIFICATION**

No. 1146-L.— 25th July, 2013.—The Governor having been pleased to order, under rule 66 of the

Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

**Bill No. 19 of 2013**

**THE WEST BENGAL VALUE ADDED TAX  
(AMENDMENT) BILL, 2013.**

**A  
BILL**

*to amend the West Bengal Value Added Tax Act, 2003.*

WHEREAS it is expedient to amend the West Bengal Value Added Tax Act, 2003, for the purpose and in the manner hereinafter appearing;

West Ben. Act  
XXXVII of 2003.

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

Short title and commencement.

1. (1) This Act may be called the West Bengal Value Added Tax (Amendment) Act, 2013.

(2) It shall be deemed to have come into force with effect from the 25th day of April, 2013.

*The West Bengal Value Added Tax (Amendment) Bill, 2013.**(Clause 2.)*

Amendment of  
section 19 of  
West Ben. Act  
XXXVII of 2003.

2. In the West Bengal Value Added Tax Act, 2003, in section 19, for the words “thirty *per centum*”, the words “thirty-five *per centum*” shall be substituted.

**STATEMENT OF OBJECTS AND REASONS.**

The Bill, namely, the West Bengal Value Added Tax (Amendment) Bill, 2013, seeks to amend section 19 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), for the purpose of fixation of rate of tax to a maximum limit of thirty-five *per centum*, in respect of sale of goods specified in Schedule D, with retrospective effect from the 25th day of April, 2013.

2. The Bill has been framed with the above object in view.
3. There is no financial implication involved in the Bill.

KOLKATA,  
*The 25th July, 2013.*

DR. AMIT MITRA,  
*Member-in-charge.*

By order of the Governor,

MALAY MARUT BANERJEE,  
*Secy. to the Govt. of West Bengal,  
Law Department.*