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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. 1075-L.—14th December, 2016.—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. 22 of 2016

**THE WEST BENGAL TAXATION LAWS (AMENDMENT)
BILL, 2016.**

**A
BILL**

to amend the West Bengal Sales Tax Act, 1994, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, and the West Bengal Value Added Tax Act, 2003.

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, and the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing;

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

West Ben. Act
XLIX of 1994.
West Ben. Act IV
of 1999.
West Ben. Act
XXXVII of 2003.

Short title and
commencement.

1. (1) This Act may be called the West Bengal Taxation Laws (Amendment) Act, 2016.

*The West Bengal Taxation Laws (Amendment)
Bill, 2016.*

(Clauses 2, 3.)

(2) Save as otherwise provided, this section shall come into force at once, and the remaining provisions of this Act shall come into force on such date, or shall be deemed to have come into force on such date, as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Amendment of
West Ben. Act
XLIX of 1994.

2. In the West Bengal Sales Tax Act, 1994,—

(1) in section 22D, sub-section (2), shall be omitted.

(2) in Schedule VIII, in column (1),—

(a) for the entries in column (2) and in column (3) against serial No. 2 in column (1), the following entries in column (2) and in column (3), respectively, shall be substituted:—

“Foreign liquor, whether made in India or not, including *brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters, and wines*, or a mixture containing any of these, as also *beer, ale, porter, cider, perry* and other similar potable fermented liquors—

(i) where additional excise duty or pass fee has been paid under the Bengal Excise Act, 1909; Zero

(ii) where no additional excise duty or pass fee has been paid under the Bengal Excise Act, 1909. Fifty”;

(b) for the entries in column (2) and in column (3) against serial No. 3 in column (1), the following entries in column (2) and column (3), respectively, shall be substituted:—

“Country liquor—

(i) where additional excise duty has been paid under the Bengal Excise Act, 1909; Zero

(ii) where no additional excise duty has been paid under the Bengal Excise Act, 1909. Twenty”.

Ben. Act V of
1909.

Amendment of
West Ben. Act IV
of 1999.

3. In the West Bengal Sales Tax (Settlement of Dispute) Act, 1999,—

(1) in section 2, in sub-section (1), in clause (a), for the words, figures and letters “the 31st day of January, 2015”, the words, figures and letters “the 30th day of September, 2016” shall be substituted;

(2) in section 4, in sub-section (1),—

(a) for the words, figures and letters “the 31st March, 2010”, the words, figures and letters “the 31st March, 2014” shall be substituted;

(b) for the words, figures and letters “the 31st day of January, 2015”, the words, figures and letters “the 30th day of September, 2016” shall be substituted;

(3) in section 4A, in sub-section (1), for the words, figures and letters “on the 31st day of January, 2015”, the words, figures and letters “on the 30th day of September, 2016 relating to any period upto the 31st day of March, 2014” shall be substituted;

(4) in section 5, in sub-section (1),—

(a) in clause (a), for the words, figures and letters “the 31st day of July, 2015”, the words, figures and letters “the 31st day of January, 2017” shall be substituted;

(b) in clause (b), for the words, figures and letters “the 31st day of July, 2015”, the words, figures and letters “the 31st day of January, 2017” shall be substituted;

*The West Bengal Taxation Laws (Amendment)
Bill, 2016.*

(Clause 4.)

- (5) in section 7, in sub-section (1), in clause (a),—
- (a) in item (ii), for the words “at the rate of fifteen *per centum*”, the words “at the rate of thirty *per centum*” shall be substituted;
 - (b) in item (iii), for the words “at the rate of fifty-five *per centum*”, the words “at the rate of sixty *per centum*” shall be substituted;
 - (c) after *Explanation II*, the following *Explanations* shall be added:—

Explanation III.—An application under this Act for settlement of tax in dispute shall cover all types of disputes related to the pending appeal or revision case and there shall not be any application for settlement of a part of the dispute leaving the other part pending.

Explanation IV.—An amount of tax deposited for any period in accordance with clause (b) of the second proviso to sub-section (1) of section 84, or clause (a) of the first proviso or clause (a) of the second proviso, to sub-section (1) of section 87 of the West Bengal Value Added Tax Act, 2003, and such amount is not the tax admitted to be payable by the dealer, shall be adjusted against the amount payable under this Act for settlement of dispute for the same period under the relevant Act.”;
- (6) in section 8, in sub-section (1), in the first proviso for the words “seven working days”, the words “fifteen working days” shall be substituted.

West Ben. Act
XXXVII of 2003.

Amendment of
West Ben. Act
XXXVII of 2003.

4. In the West Bengal Value Added Tax Act, 2003,—
- (1) in section 87, in sub-section (1C), to the proviso, the following proviso shall be added:—

“Provided further that an application for revision filed on or after the 1st day of July, 2015 and entertained thereafter may be disposed within the time period as specified in the Table above, or within six months from the date of order of refusing an application for settlement of dispute, or of revocation of certificate of settlement under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, as the case may be, relating to the period covered in such revision, whichever is later.”;
 - (2) in section 87A, to the provisos, the following proviso shall be added:—

“Provided also that an application for revision transferred from the Appellate and Revisional Board may be disposed within the time as specified above, or within six months from the date of order of refusing an application for settlement of dispute, or of revocation of certificate of settlement under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, as the case may be, relating to the period covered in such revision, whichever is later.”.

West Ben. Act IV
of 1999.

STATEMENT OF OBJECTS AND REASONS.

The Bill, namely the West Bengal Taxation Laws (Amendment) Bill, 2016, seeks to amend the following principal Acts:—

- (i) the West Bengal Sales Tax Act, 1994.

The provision seeks to—

- (a) omit the provisions relating collection of tax on foreign liquor and country liquor when sold at a *per unit price* which is in excess of the *per unit market retail price* of the same and on which tax to the extent of market retail price has already been paid;

*The West Bengal Taxation Laws (Amendment)
Bill, 2016.*

- (b) to amend the provisions relating to collection of sales tax on foreign liquor and country liquor only when the additional excise duty on the said items have not been paid under the Bengal Excise Act, 1909 (Ben. Act V of 1909).
- (ii) the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
The provision seeks to—
- (a) bring under the settlement scheme in respect of cases for the assessment periods up to the year 2013-14, which are pending in appeal or revision as on the 30th day of September, 2016;
- (b) extend the date of filing of application under the scheme till 31st day of January, 2017;
- (c) to modify the amount to be paid for settlement as follows:—
- (I) 30% of the arrear tax in dispute, if it relates to disallowance of any claim of input tax credit in assessment;
- (II) 60% of the arrear tax in dispute, for other cases like addition of turnover upon assessment, application of higher rate of tax, etc.
- (d) provide for settlement covering all types of disputes related to the pending appeal or revision case and not for a part of the dispute leaving the other part pending;
- (e) provide for full credit for adjustment of tax deposited under clause (b) of the second proviso to sub-section (1) of section 84, or clause (a) of the first proviso, or clause (a) of the second proviso, to sub-section (1) of section 87 of the West Bengal Value Added Tax Act, 2003, against the amounts payable for settlement;
- (iii) the West Bengal Value Added Tax Act, 2003.

The provision seeks to provide for extension of time for disposal of appeal or revision by the statutory authorities or the Appellate and Revisional Board, if any, application for settlement of such pending case is subsequently rejected or revoked.

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

KOLKATA:
The 14th December, 2016.

DR. AMIT MITRA,
Member-in-Charge.

By order of the Governor,

MADHUMATI MITRA,
*Secy. to the Govt. of West Bengal,
Law Department.*