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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. 1076-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. 23 of 2016

THE BENGAL EXCISE (AMENDMENT) BILL, 2016.

A
BILL

to amend the Bengal Excise Act, 1909.

WHEREAS it is expedient to amend the Bengal Excise Act, 1909, for the purposes and in the manner hereinafter appearing;

Ben. Act V of 1909.

It is hereby enacted in the Sixty-seventh 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 Bengal Excise (Amendment) Act, 2016.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

*The Bengal Excise (Amendment) Bill, 2016.**(Clauses 2-4.)*

Amendment of section 15 of Ben. Act V of 1909.

2. In clause (c) of sub-section (1) of section 15 of the Bengal Excise Act, 1909 (hereinafter referred to as the principal Act), for the words “has not been paid”, the words “has or has not been paid” shall be substituted.

Amendment of section 27.

3. In sub-section (1) of section 27 of the principal Act, for the words “excise duty or a countervailing duty”, the words “excise duty or an additional duty or a countervailing duty” shall be substituted.

Amendment of section 28.

4. After clause (f) of section 28 of the principal Act, the following clause shall be inserted:—

“(g) on the value or cost or the maximum retail price of the excisable article, produced or manufactured in or issued from a manufactory, bottling plant, brewery, winery within the State or on the maximum retail price of the liquor imported into the State:”.

STATEMENT OF OBJECTS AND REASONS.

In West Bengal, presently alcohol fit for human consumption is subjected to two levies, namely, excise duty under the Bengal Excise Act, 1909, by the Excise Directorate and sales tax under the West Bengal Sales Tax Act, 1994, by the Commercial Taxes Directorate. This system of taxation under two tax laws by the two separate Directorates increases the compliance cost of the taxpayers.

It is, therefore, considered necessary and expedient to amend the Bengal Excise Act, 1909 (Ben. Act V of 1909) (hereinafter referred to as the said Act), *inter alia*, with a view to levy an additional excise duty under the said Act in place of sales tax on the value or cost or maximum retail price of excisable article at such rate as the State Government may prescribe from time to time, where no Sales Tax is levied in such excisable article. This will bring down the cost of compliance as the commodity will be taxed only under the Bengal Excise Act, 1909.

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

3. There is no financial implication involved in the Bill.

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.